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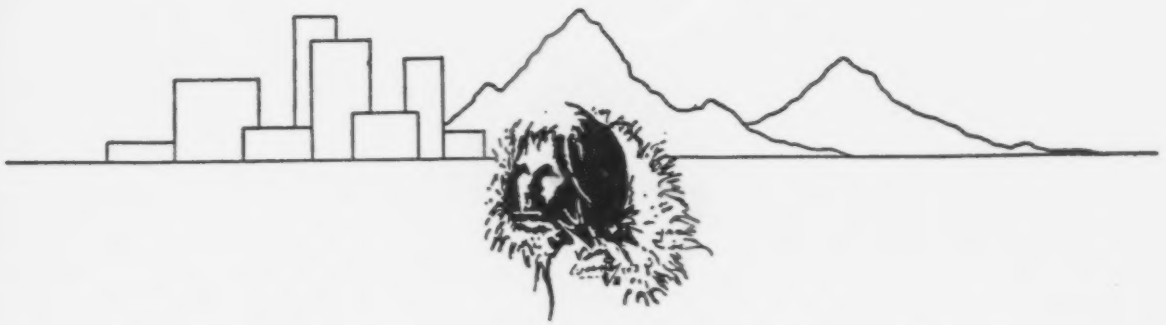

- *Municipal Taxation - Rates and Policies*
- *Full Value Determination*
- *Population and G.O. Bonded Debt*

1984

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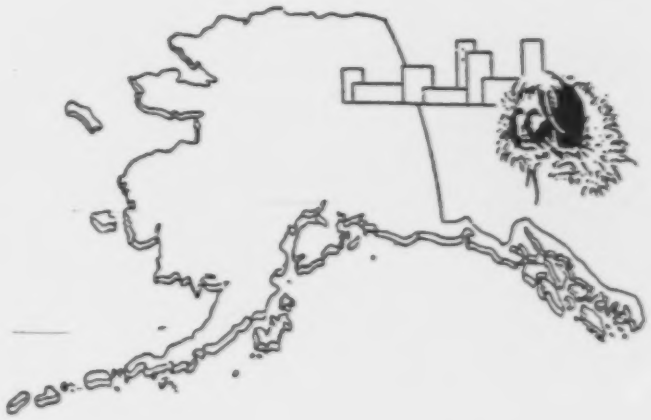

STATE OF ALASKA

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DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

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ALASKA TAXABLE 1984

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Chapter 1

Introduction:

The Alaska Property Tax

CHAPTER I

INTRODUCTION

THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of a state's sovereignty, and it does not depend on a grant of authority from the constitution. However, constitutional provisions regarding taxation serve to define and restrict the exercise of the state's otherwise unlimited power to tax.

The State Constitution places three major restrictions on the levy of property taxes:

1. "No tax shall be levied .... except for a public purpose." (Article IX, Section 6)

2. "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law." (Article IX, Section 3)

3. "The State may delegate taxing powers to organized boroughs and cities only." (Article X, Section 2)

Unlike the state, boroughs and cities do not possess any inherent power of taxation; only such power as has been granted them by the State Constitution or the statutes. The power of taxation, therefore, is an extraordinary one, the administration of which is not to be left to implication or inference. For that reason, the Alaska Statutes, together with certain Attorney General's opinions and court decisions, clearly delineate the jurisdiction of municipalities in the assessment of property and in the levy and collection of taxes (applicable statutes may be found in Appendix G.).

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be." (Weatherly Independent School Dist. V. Hughes, Tex Civ. App. 41 S.W. 2nd 445, 447.

The first step toward establishing uniform assessment procedures in Alaska was taken in 1961-62 when the House Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above) passed House Concurrent Resolution #14 (HCR14). This resolution in sum required the Local Affairs Agency (now the Division of Municipal & Regional Assistance within the Department of Community & Regional Affairs) to prepare a study of assessment problems and procedures in Alaska, a manual for Assessors and a report

recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state". The resolution further authorized the Agency to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual and the report.

The Local Affairs Agency, together with the Alaska Association of Assessing Officers, originally published the manual in 1963. That manual has been periodically updated with the latest revisions made in 1977.

There have been a number of reports and studies done by the Division of Municipal & Regional Assistance, the most recent of which was "An Examination of Property Tax Exemptions", prepared and distributed for the Second Session of the Eleventh Legislature.

In addition to HCR 14, in 1962 the legislature adopted AS 14.17.140 which required that " ..the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district".

The full and true value estimate, as prepared pursuant to the above statute, is used as the uniform measure of wealth for many state programs and appears in Table IV.

Definition of Full and True Value

Full and true value, the basis for the full value determinations, may be defined as "...the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." [Source: (AS 29.53.060(a)]. Full and true value determinations are made by the State Assessor annually in conformance with uniform standards as defined in Attorney General Opinion No. 18, 1962.

The Full Value Determination

Local control is a basic premise in Alaska's local government structure. As a result of that premise, municipalities have a unique amount of flexibility in the area of property tax administration.

There are numerous optional exemptions that may or may not be adopted, as the local government desires. Those optional exemptions include up to $10,000 on residences and a provision for charging a small flat fee in lieu of property taxes on vessels, etc. (see Appendix G)

In addition to the optional exemptions, municipalities reassess based on several different time frames. Those time frames range from a reassessment every year to reassessment every four or five years.

Even though local systems vary widely, there existed a need for a common unit with which to measure local values uniformly. The Full Value Determination prepared by the State Assessor, Division of Municipal & Regional Assistance, became that measure.

Through the use of sales studies, as described in chapter two, and with the assistance of the local assessors, the State Assessor is able to adjust locally generated values to compensate for the optional exemptions and for the varying reassessment cycles.

Program Uses

The major programs using the full and true value estimate are:

1. State Revenue Sharing - the formula used to compute a municipality's State Revenue Sharing entitlement is based on relative wealth (full value determination) and local effort (locally generated revenues).

2. The Public School Foundation's funding formula uses full value determination as one of its components.

3. The local match portion of Cultural Facilities Grants is based partially on the full value determination.

4. Some grants for Senior Citizen programs are based on the full value determination.

5. The ability to bond for local programs is affected by full value determination.

Tax Limitation

There are four statutory tax limitations in Alaska. They apply to varying degrees and under various circumstances as explained below. In each case the limitation applies only to expenditures for the operating costs of local government. There is no limit on taxation to pay bonded indebtedness.

1. Second Class Cities may not levy taxes which exceed one half of one percent (.5%) of the assessed value of property within the municipality in any one year.

2. Any other type of municipality may not levy taxes which exceed three percent (3%) of the assessed value of property within the municipality in any one year.

*3. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes exceeding $1500 per resident in any one year.

*4. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes which exceed the product of 225 (225%) percent of the average per capita full and true value of property in the state multiplied by the number of residents of the taxing municipality.

*Effectively, the limitation described under 4. above renders the limitation under 3. pointless. In every instance, potential revenues obtained through the use of limitation 4. would exceed those obtained by use of limitation 3.

Chapter 2

POPULATION, VALUATION AND GENERAL OBLIGATION BONDED INDEBTEDNESS

OVERVIEW
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ALASKA LOCAL GOVERNMENT

Organized Boroughs and Unified Home Rule Municipalities

Unified Home Rule	3
Home Rule	1
First Class	-
Second Class	6
Third Class	1
Total	11

Organized Cities

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	1	12
First Class	3	17	20
Second Class	16	99	114
Total	26	121	146

The organized borough concept of areawide local government, rather than the traditional county form of government was adopted for Alaska primarily because vast amounts of its 586,400 square mile area were virtually uninhabited. With the development of those areas and the ensuing need for community services, the borough concept provided a mechanism for annexation or incorporation, as necessary, of the unorganized borough.

Organized boroughs, and home rule and general law cities which are situated outside the corporate limits of boroughs, have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning; cities of the second class have limited taxing powers with no educational responsibility. In the unorganized borough, education is provided totally from state funds with no local effort required.

STATE POPULATION: July 1, 1984

Municipalities	Estimate
*11 organized boroughs	467,044
5 home rule cities	12,270
16 first class cities	15,789
98 second class cities	35,482
Subtotal	530,585
Unincorporated areas of the unorganized borough	16,890
Total	547,475

* Population figures for organized boroughs include residents of the 26 home rule and general law cities located inside borough boundaries.

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of payments under the State Revenue Sharing Program (AS 29.88 and AS 29.89) for the 1985 fiscal year. All population figures are as of July 1, 1984.

FULL VALUE DETERMINATION: JANUARY 1, 1984

Area	(AS 29.53) Locally Assessed	(AS 43.56) State Assessed Oil and Gas	(AS 14.17) Full Value
Taxing Jurisdictions	26,404,529,070	14,574,811,240	40,979,340,310
Unorganized Borough	-0-	4,030,427,300	4,030,427,300
Total	26,404,529,070	18,605,238,540	45,009,767,610

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1984
(including state assessed oil & gas)

Area	Full Value	Est. 7-1-84 Population	Per Capita Value
State of Alaska	45,009,767,610	547,475	82,213

The valuation figures above represent the Department's equalized full value figures for taxable real and personal property within 59 home rule and general law municipalities and includes the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1984
(excluding state assessed oil & gas)

Area	Full Value	Est. 7-1-84 Population	Per Capita Value
State of Alaska	26,404,529,070	547,475	48,229

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1984

Area	Total Debt	Est. 7-1-84 Population	Per Capita Debt
Municipalities	2,105,810,849	530,675	3,968
State of Alaska	924,008,000	547,475	1,687
Total, State & Local	3,029,818,849	547,475	5,534

The debt figures as shown above are total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

TABLE I

VALUATION, POPULATION, AND G. O. BONDED DEBT

Per capita valuation, per capita general obligation bonded debt, and debt as a percent of valuation are reported in Table I. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available. Data reported below for debt and population is as of July 1.

YEAR	MUNICIPALITIES DEBT	STATE OF ALASKA DEBT	TOTAL DEBT	ESTIMATED POPULATION	PER CAPITA DEBT
1974	312,194,969	293,114,000	605,308,969	323,706	1,870
1975	351,421,098	392,508,000	743,929,098	379,286	1,961
1976	420,807,982	462,923,000	883,730,982	393,167	2,248
1977	519,599,526	530,008,000	1,049,607,526	398,983	2,631
1978	545,227,664	596,213,000	1,141,440,664	423,541	2,695
1979	768,508,903	670,503,000	1,439,011,903	429,649	3,349
1980	827,112,294	573,186,000	1,400,298,294	464,295	3,016
1981	1,091,019,504	701,178,000	1,792,197,504	422,187	4,245
1982	1,316,204,221	842,413,000	2,158,617,221	464,460	4,648
1983	1,619,154,450	946,183,000	2,565,332,450	516,324	4,968
1984	2,105,810,849	924,008,000	3,029,818,849	547,475	5,534

TABLE I

Borough	Full Value	Population	General Obligation Debt	PER Capita Debt	PER Capita Value	DEBT % TO VALUATION
Anchorage						
City	$4,982,502,900					
Other (includes State assessed)	$8,216,852,900					
TOTAL	$13,199,355,800	244030	$355,008,897	$1,455	$54,089	2.69%
Bristol Bay — TOTAL	$112,215,200	1271	$3,665,000	$2,884	$88,289	3.27%
Fairbanks						
City	$1,385,588,700	27103	$10,590,000	$391	$51,123	0.76%
North Pole	$119,049,000	1005	$1,237,000	$1,231	$118,457	1.04%
Other (includes State assessed)	$2,123,270,930		$85,300,000			4.02%
TOTAL	$3,627,908,630	69633	$97,127,000	$1,395	$52,100	2.68%
Haines						
City	$29,627,633	1079	$765,000	$709	$27,458	2.58%
Other	$59,255,267		$555,000			0.94%
TOTAL	$88,882,900	1847	$1,320,000	$715	$48,123	1.49%
Juneau						
City	$482,026,900					
Douglas	$61,679,900					
Other	$950,212,400					
TOTAL	$1,493,919,200	28941	$51,761,000	$1,789	$51,619	3.46%
Kenai Peninsula						
Homer	$150,681,179	5432	$2,677,000	$493	$27,740	1.78%
Kenai	$179,859,530	6176	$3,230,000	$523	$29,122	1.80%
Seldovia	$20,224,597	678	$397,000	$586	$29,830	1.96%
Seward	$85,492,086	2072	$2,609,000	$1,259	$41,261	3.05%
Soldotna	$130,644,557	3597	$2,326,653	$647	$36,320	1.78%
Other (includes State assessed)	$2,535,738,051					
TOTAL	$3,102,640,000	38919	$131,579,403	$3,381	$79,720	4.24%
Ketchikan Gateway						
City	$360,146,300	8414	$11,305,000	$1,344	$42,803	3.14%
Other	$351,195,300		$22,490,000			6.40%
TOTAL	$711,341,600	14314	$33,795,000	$2,361	$49,696	4.75%
Kodiak						
City	$459,473,500	6469	$2,375,000	$367	$71,027	0.52%
Other	$191,971,200		$30,025,000			15.64%
TOTAL	$651,444,700	13479	$32,400,000	$2,403	$48,330	4.97%
Mat-Su						
Palmer	$149,565,900	2792	$2,048,000	$734	$53,569	1.37%
Houston	$46,743,400	739		$0	$63,252	0.00%
Wasilla	$219,402,800	3548		$0	$61,838	0.00%
Other (includes State assessed)	$1,357,672,860		$78,855,718			5.81%
TOTAL	$1,773,384,960	34030	$80,903,718	$2,377	$52,112	4.56%
North Slope (includes State assessed)						
TOTAL	$12,354,883,600	12359	$1,203,440,000	$97,373	$999,667	9.74%
Sitka — TOTAL	$756,351,400	8221	$13,220,000	$1,608	$92,002	1.75%
Total Boroughs	$37,872,327,990	467044	$2,004,220,018	$4,291	$81,089	5.29%

CITIES	Full Value	Population	General Obligation Debt	PER Capita Debt	PER Capita Value	DEBT % TO VALUATION
Bethel	$170,370,900	3581	$1,155,856	$314	$46,284	0.68%
Cordova	$121,884,950	2520	$1,434,800	$569	$48,367	1.18%
Craig	$28,381,400	907	$89,000	$98	$31,292	0.31%
Dillingham	$112,645,500	2026	$68,000	$34	$55,600	0.06%
Galena	$17,097,800	902	$0	$0	$18,955	0.00%
Hoonah	$26,023,600	865	$0	$0	$30,085	0.00%
Hydaburg	$11,858,800	429	$0	$0	$27,643	0.00%
Kake	$10,848,600	631	$90,000	$143	$17,193	0.83%
King Cove	$21,711,000	521	$0	$0	$41,672	0.00%
Klawock	$5,199,100	542	$0	$0	$9,592	0.00%
Kotzebue	$85,041,480	2981	$0	$0	$28,528	0.00%
Nenana	$11,233,940	547	$2,869,000	$5,245	$20,537	25.54%
Nome	$207,050,000	3732	$300,000	$80	$55,480	0.14%
Pelican	$9,143,800	213	$0	$0	$42,929	0.00%
Petersburg	$161,668,700	3137	$5,225,000	$1,666	$51,536	3.23%
St. Mary's	$3,925,300	563	$0	$0	$6,972	0.00%
Sand Point	$66,436,300	870	$0	$0	$76,364	0.00%
Skagway	$63,333,600	790	$836,000	$1,058	$80,169	1.32%
Tanana	$6,617,500	417	$0	$0	$15,869	0.00%
Unalaska	$95,670,900	1922	$5,392,375	$2,806	$49,777	5.64%
Valdez (includes State assessed)	$1,720,125,130	3687	$80,497,000	$21,833	$466,538	4.68%
Whittier	$18,510,280	273	$0	$0	$67,803	0.00%
Wrangell	$106,435,200	2376	$3,395,000	$1,429	$44,796	3.19%
Yakutat (includes State assessed)	$17,949,840	462	$238,800	$517	$38,852	1.33%
Eagle	$7,848,700	161	$0	$0	$48,750	0.00%
TOTAL CITIES	$3,107,012,320	35155	$101,590,831	$2,890	$88,380	3.27%
STATE	$45,009,767,610	547475	$924,008,000	$1,688	$82,213	2.05%
Total Boroughs	$37,872,327,990	467044	$2,004,220,018	$4,291	$81,089	5.29%
STATEWIDE TOTALS	$45,009,767,610	547475	$3,029,818,849	$5,534	$82,213	6.73%

Chapter 3

ASSESSMENT STATISTICS AND RATIO STUDIES

- LOCAL ASSESSMENT POLICY
- SALES-ASSESSMENT RATIOS
- FULL VALUE DETERMINATIONS

CHAPTER III

ASSESSMENT STATISTICS

AND RATIO STUDIES

The local assessor has a legal, professional and ethical responsibility to value uniformly all property within his/her jurisdiction. In addition, it is his/her duty to insure that all values on the assessment roll represent "full and true value" pursuant to AS 29.53.060.

Assessment ratio studies may be used as a measure of uniformity and a tool with which to analyze values both within and among jurisdictions.

There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska and, therefore, is the type of ratio study discussed herein.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and carefully verified).

The results of these comparisons are generally expressed as a ratio in terms of percentage.

The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for $100,000 and is assessed at $90,000, the ratio of assessment to sale price expressed as a percentage is 90% (ninety percent).

$$\frac{90{,}000}{100{,}000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data

   (a) sources of sales data include, but are not limited to, recorders' offices, local realtors, developers, bankers, etc.

   (b) verify sales data by contacting one of the parties involved (grantee, grantor or realtor).

2. Select Samples

   (a) for sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid using an overabundance of information from a specific area;
   (b) in all cases, the selection process should be restricted to individual classes of property. (residential, commercial, industrial, etc.)

3. Compile Usable Data

   (a) correlate usable sales information into usable listing;
   (b) divide current assessed values by usable sales data and develop individual ratios;
   (c) sort resulting ratios and remove inconsistencies.

4. Compute Statistical Data

   (a) develop weighted mean;
   (b) develop average absolute deviation;
   (c) develop coefficient of dispersion and other statistical information that can be of assistance at this point; i.e. mean, median, mode, standard deviation, and area multipliers.

Explanation of Statistical Terms Included Herein

Weighted Mean is computed by dividing the total of all of the assessed values by the total of all the sale prices. This is generally considered to be the most accurate indicator of the overall level of assessment on a unit wide basis.

Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of items included in the listing. It indicates the average difference from the mean of all ratios.

Coefficient of Dispersion is developed by dividing the absolute average deviation by the median or mean. The resulting answer can be considered a general yardstick to measure equity among assessments. Considered alone however, it is not a conclusive indicator.

Mean is developed by adding all ratios and dividing by number of items. This is another method of determining an indicator of assessment level on a unit, or areawide, basis.

Median is the middle ratio when a set of numbers is ranked. This is still another method of determining overall ratio for an area or unit.

Mode is the simplest measurement of central tendency and is the item most often reoccurring in a given series. Again a ratio selected in this manner could be used as an overall ratio.

Standard Deviation is the average square root of the average squared deviation from the mean and is a reliable indication of variance.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier then can be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit wide or areawide tend to distort uniformity).

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The normal current procedure for full value determination in Alaska is the use of the weighted mean ratio to determine full value and the reporting of average absolute deviation and the coefficient of dispersion.

Example:

SALE PRICE	ASSESSED VALUE	RATIO	DEVIATION
106,000	100,000	94.34%	5.76
100,000	106,000	106.00%	5.90
109,000	107,000	98.17%	1.93
132,000	125,000	94.70%	5.40
127,000	130,000	102.36%	2.26
122,500	122,500	100.00%	.10
129,000	137,000	106.20%	6.10
141,000	140,000	99.29%	.81
966,500	967,500	100.10%	28.26

$$\frac{\text{TOTAL DEVIATIONS } (28.26)}{\text{ITEMS } (8)} = \text{AVERAGE ABSOLUTE DEVIATION } (3.53\%) \text{ TOTAL}$$

$$\frac{\text{AVERAGE ABSOLUTE DEVIATION } (3.53)}{\text{WEIGHTED AVERAGE } (100.10)} = \text{COEFFICIENT OF DISPERSION } (3.53\%)$$

These ratios could also be used by the local assessor to determine his own level of assessment, internal equity, and to indicate areas that need professional attention.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relationship between market values and assessed values, and show general assessment levels within and among areas. Even though these studies can point out areas where inequities exist, they will not, in themselves, correct disparities among individual properties.

A sales ratio study is no more accurate than the information input. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given in order not to overload a study with specific types of property. The optimum arrangement is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). That procedure allows for proper weight to be placed upon each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance. They can be used to indicate the need for general reassessment or which neighborhoods or types of properties are most in need of reassessment.

Note: The following tests are only guidelines and are not intended to take the place of statistical tests. In each case, the sample size should be at least 30.

1. If (A/S)/(A/S) is greater than 1.10
   good indicator that the over assessment errors are more prevalent than under assessment errors.

2. If (A/S)/(A/S) is less than 0.95
   good indicator that the under assessment errors are more prevalent than over assessment errors.

3. If (A/S)/(A/S) is greater than 1.10
   good indicator that assessment regressivity exists.

4. If (A/S)/(A/S) is less than 0.95
   good indicator that assessment progressivity exists.

DEFINITIONS:

$\overline{A/S}$ = mean ratio

$\widetilde{A/S}$ = median ratio

$\overline{A/S}$ = weighted mean ratio (same as weighted average ratio)

regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.

progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

TABLE II

LOCAL ASSESSMENT POLICY

The following information should be used to interpret Table II:

FV = Full and True Value Assessment

EX = Exempt Property

NA = Municipality Does Not Levy Property Taxes

Optional Exemption:	Optional residential exemption up to $10,000 exercised (AS 29.53.025(a))
State Collection:	State collected, annual motor vehicle tax (AS 28.10.431)
5/15	Optional, 5 & 15 dollar fee collected in lieu of property tax (AS 29.53.025(b)(1))

Note: Eight first class cities located outside of boroughs do not levy or collect property taxes. They are: Galena, Hoonah, Hydaburg, Kake, King Cove, Klawock, St. Mary's and Tanana.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE II
LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL	GENERAL PERSONAL PROPERTY	MOTOR VEHICLES	BOATS & VESSELS	BUSINESS INVENTORY	AIRCRAFT
ANCHORAGE, MUNICIPALITY OF	FV	FV	ST COL	FV	FV	FV
BRISTOL BAY BOROUGH	OP EX	FV	FV	FV	FV	FV
FAIRBANKS NORTH STAR BOROUGH	OP EX	EX	EX	EX	EX	EX
HAINES BOROUGH	FV	FV	FV	5/15	FV	FV
JUNEAU, CITY & BOROUGH	FV	FV	EX	EX	FV	FV
KENAI PENINSULA BOROUGH	OP EX	FV	FV	FV	EX	FV
KETCHIKAN GATEWAY BOROUGH	FV	FV	ST COL	5/15	FV	FV
KODIAK ISLAND BOROUGH	FV	FV	ST COL	EX	FV	FV
MATANUSKASUSITNA BOROUGH	FV	FV	ST COL	FV	FV	FV
NORTH SLOPE BOROUGH	OP EX	FV	FV	FV	FV	FV
SITKA, CITY & BOROUGH	FV	FV	FV	5/15	FV	FV
CITIES						
CORDOVA	FV	EX	EX	EX	EX	EX
CRAIG	FV	EX	EX	EX	EX	EX
DILLINGHAM	FV	FV	FV	FV	FV	FV
EAGLE	FV	FV	EX	EX	EX	EX
GALENA	NA	NA	NA	NA	NA	NA
HOONAH	NA	NA	NA	NA	NA	NA
HYDABURG	NA	NA	NA	NA	NA	NA
KAKE	NA	NA	NA	NA	NA	NA
KING COVE	NA	NA	NA	NA	NA	NA
KLAWOCK	NA	NA	NA	NA	NA	NA
NEHAHA	NA	NA	NA	NA	NA	NA
NOME	FV	FV	FV	FV	FV	FV
PELICAN	FV	FV	FV	FV	FV	NA
PETERSBURG	FV	FV	EX	5/15	FV	FV
ST. MARY'S	FV	FV	ST COL	EX	FV	FV
SKAGWAY	NA	NA	NA	NA	NA	NA
TANANA	FV	EX	EX	EX	EX	EX
UNALASKA	NA	NA	NA	NA	NA	NA
VALDEZ	FV	FV	EX	EX	FV	FV
WRANGELL	OP EX	EX	EX	EX	EX	EX
YAKUTAT	FV	FV	EX	EX	FV	FV
	FV	EX	EX	EX	EX	EX

TABLE III

STATISTICAL EVALUATION TABLE
1983 ASSESSMENT TO SALES RATIO STUDY
REAL PROPERTY ONLY

The following criteria should be used to interpret Table III:

Municipalities: Organized boroughs and cities which levied and collected property taxes in 1983. When a municipality is not shown, sales data available was not sufficient to determine a meaningful ratio.

CLASS:

Improved: All platted parcels of land on which there are significant structures.

Vacant: All platted parcels of land with no significant structures.

WEIGHTED AVERAGE RATIO:

A measure of central tendency. The Weighted Average Ratio is developed by dividing the sum of the assessed values in the sample by the sum of the sales prices in the sample.

ABSOLUTE AVERAGE DEVIATION:

Indicates the average difference of all ratios in the sample from the weighted average ratio. The Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of sales in the sample.

COEFFICIENT OF DISPERSION:

A general measure of conformity and equality. The Coefficient of Dispersion is developed by dividing the absolute average deviation by the weighted average ratio.

NUMBER OF SALES:

The number of valid transactions available for use in the sample.

TABLE III - A

1984 STATISTICAL EVALUATION TABLE

REAL PROPERTY ONLY

MUNICIPALITY	WEIGHTED MEAN RATIO	ABSOLUTE AVERAGE DEVIATION	COEFFICIENT OF DISPERSION	NUMBER OF SALES
Anchorage, Municipality of	94.30	.31	.32	1,345
Vacant	94.42	.09	.09	
Improved	99.96	.46	.47	
Fairbanks North Star Borough	90.00	.11	.12	710
Vacant	94.17	.11	.12	
Improved	87.88	.11	.12	
Haines Borough	83.50	.16	.19	47
Vacant	80.41	.17	.20	
Improved	86.20	.15	.17	
Juneau, City & Borough	91.60	.32	.35	671
Vacant	80.57	.16	.20	
Improved	96.64	.44	.45	
Kenai Peninsula Borough	89.70	.10	.12	842
Vacant	90.50	.10	.13	
Improved	82.05	.09	.11	
Ketchikan Gateway Borough	88.60	.22	.25	201
Vacant	83.50	.24	.29	
Improved	89.80	.20	.22	
Kodiak Island Borough	76.40	.11	.14	161
Vacant	80.70	.11	.14	
Improved	83.70	.11	.13	
Matanuska-Susitna Borough	94.40	.09	.10	1,350
Vacant	82.40	.09	.10	
Improved	96.50	.10	.11	
Sitka, City & Borough	99.90	.09	.09	285
Vacant	98.94	.07	.07	
Improved	101.20	.10	.10	

TABLE III-B

CROSS CORRELATION

COST PER PARCEL VS. COEFFICIENT OF DISPERSION VS. WEIGHTED MEAN RATIO AND ASSESSMENT CYCLE

REAL PROPERTY ONLY

MUNICIPALITY	COST PER PARCEL	COD	WEIGHTED MEAN RATIO	ASSESSMENT CYCLE
Anchorage, Municipality of	26.11	.32	94.30	Annual
Fairbanks North Star Borough	25.66	.12	90.00	Annual
Haines Borough	21.17	.19	83.50	Annual
Juneau, City & Borough of	38.66	.35	91.60	Annual
Kenai Peninsula Borough	17.77	.12	89.70	2-year
Ketchikan Gateway Borough	39.12	.25	88.60	Annual
Kodiak Island Borough	55.67	.14	76.40	Annual
Matanuska-Susitna Borough	20.72	.10	94.40	Annual
Sitka, City & Borough of	42.97	.09	99.90	Annual

TABLE IV

LOCAL ASSESSMENTS VS. FULL VALUE

The following information should be used to interpret Table IV:

Municipalities: Boroughs and cities organized under the laws of Alaska, except those second class cities which are located out side of boroughs and do not levy a property tax.

ASSESSED VALUES:

Locally assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.53)

RATIOS:

The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.

FULL VALUES:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

NOTE: Table III does not include oil and gas property (AS 43.56).

TABLE IV	REAL PROPERTY			PERSONAL PROPERTY			REAL AND PERSONAL PROPERTY		
Borough	Assessed	Ratio	Full Value	Assessed	Ratio	Full Value	Assessed	Ratio	Full Value
Anchorage									
City	$3,974,208,097	98.2%	$4,046,024,900	$483,683,858	76.0%	$636,478,000	$4,457,891,955	89.5%	$4,982,502,900
Other	$6,484,567,450	92.1%	$7,041,597,200	$954,731,452	68.7%	$1,389,459,100	$7,439,298,902	91.5%	$8,131,056,300
TOTAL	$10,458,775,547	94.3%	$11,087,622,100	$1,438,415,310	71.0%	$2,025,937,100	$11,897,190,857	90.7%	$13,113,559,200
Bristol Bay - TOTAL	$47,465,000	86.5%	$54,860,900	$54,486,589	95.0%	$57,354,300	$101,951,589	90.9%	$112,215,200
Fairbanks		0.0%			0.0%			0.0%	
City	$957,150,581	92.0%	$1,039,922,000	$0	0.0%	$345,666,700	$957,150,581	69.1%	$1,385,588,700
North Pole	$80,548,711	93.1%	$86,531,300	$0	0.0%	$32,517,700	$80,548,711	67.7%	$119,049,000
Other	$1,054,278,591	88.0%	$1,198,483,200	$0	0.0%	$297,174,200	$1,054,278,591	70.5%	$1,495,657,400
TOTAL	$2,091,977,883	90.0%	$2,324,936,500	$0	0.0%	$675,358,600	$2,091,977,883	69.7%	$3,000,295,100
Haines		0.0%			0.0%			0.0%	
City	$20,571,484	83.5%	$24,639,567	$4,131,723	82.8%	$4,988,067	$24,703,207	83.4%	$29,627,633
Other	$41,142,967	83.5%	$49,279,133	$8,263,447	82.8%	$9,976,133	$49,406,414	83.4%	$59,255,267
TOTAL	$61,714,451	83.5%	$73,918,700	$12,395,170	82.8%	$14,964,200	$74,109,621	83.4%	$88,882,900
Juneau		0.0%			0.0%			0.0%	
City	$308,141,598	89.8%	$343,110,700	$55,866,575	40.2%	$138,916,200	$364,008,173	75.5%	$482,026,900
Douglas	$46,375,560	91.4%	$50,734,600	$4,749,700	43.4%	$10,945,300	$51,125,260	82.9%	$61,679,900
Other	$738,493,542	92.4%	$799,645,200	$78,562,400	52.2%	$150,567,200	$817,055,942	86.0%	$950,212,400
TOTAL	$1,093,010,700	91.6%	$1,193,490,500	$139,178,675	46.3%	$300,428,700	$1,232,189,375	82.5%	$1,493,919,200
Kenai Peninsula									
Homer	$105,780,881	86.8%	$121,845,200	$28,835,979	100.0%	$28,835,979	$134,616,860	89.3%	$150,681,179
Kenai	$134,578,421	94.7%	$142,075,300	$37,784,230	100.0%	$37,784,230	$172,362,651	95.8%	$179,859,530
Seldovia	$13,975,837	91.7%	$15,245,600	$4,978,997	100.0%	$4,978,997	$18,954,834	93.7%	$20,224,597
Seward	$60,596,630	93.6%	$64,748,500	$20,743,586	100.0%	$20,743,586	$81,340,216	95.1%	$85,492,086
Soldotna	$99,496,325	86.5%	$117,690,800	$12,953,757	100.0%	$12,953,757	$112,450,082	86.1%	$130,644,557
Other	$1,641,876,591	89.6%	$1,831,497,500	$124,784,351	100.0%	$124,784,351	$1,766,660,942	90.3%	$1,956,281,851
TOTAL	$2,056,304,685	89.7%	$2,293,102,900	$230,080,900	100.0%	$230,080,900	$2,286,385,585	90.6%	$2,523,183,800
Ketchikan Gateway		0.0%			0.0%			0.0%	
City	$279,790,709	88.1%	$316,599,000	$40,784,551	93.7%	$43,547,300	$319,575,260	88.7%	$360,146,300
Other	$285,743,591	89.1%	$320,759,500	$28,198,579	92.6%	$30,435,800	$313,942,170	89.4%	$351,195,300
TOTAL	$564,534,300	88.6%	$637,358,500	$68,983,130	93.2%	$73,983,100	$633,517,430	89.1%	$711,341,600
Kodiak		0.0%			0.0%			0.0%	
City	$215,478,354	74.1%	$290,674,200	$40,679,157	24.1%	$168,799,300	$256,157,511	55.8%	$459,473,500
Other	$109,956,908	81.3%	$135,302,700	$23,871,599	42.1%	$56,668,500	$133,828,507	69.7%	$191,971,200
TOTAL	$325,435,262	76.4%	$425,976,900	$64,550,756	28.6%	$225,467,800	$389,986,018	59.9%	$651,444,700
Mat-Su		0.0%			0.0%			0.0%	
Palmer	$120,593,671	89.0%	$135,435,600	$11,698,326	82.8%	$14,130,300	$132,291,997	88.5%	$149,565,900
Houston	$35,986,493	88.3%	$40,765,000	$4,759,711	79.6%	$5,978,400	$40,746,204	87.2%	$46,743,400
Wasilla	$182,818,754	89.7%	$203,749,700	$13,782,965	88.1%	$15,653,100	$195,601,719	89.6%	$219,402,800
Other	$1,235,478,542	95.9%	$1,287,973,200	$60,754,955	89.2%	$68,073,200	$1,296,233,497	95.6%	$1,356,046,400
TOTAL	$1,574,877,460	94.4%	$1,667,923,500	$90,995,957	87.6%	$103,835,000	$1,665,873,417	94.0%	$1,771,758,500
North Slope - TOTAL	$353,438,490	80.4%	$439,584,300	$182,402,500	100.0%	$182,402,500	$535,840,990	86.1%	$621,986,800
Sitka - TOTAL	$331,234,188	99.9%	$331,528,200	$389,273,220	91.6%	$424,823,200	$720,507,408	95.3%	$756,351,400
Total Boroughs	$18,958,767,966	92.3%	$20,530,303,000	$2,670,762,207	61.9%	$4,314,635,400	$21,629,530,173	87.1%	$24,844,938,400

TABLE IV (CONTD)

LOCAL ASSESSMENT VS. FULL VALUE

CITIES	REAL PROPERTY Assessed	Ratio	Full Value	PERSONAL PROPERTY Assessed	Ratio	Full Value	REAL AND PERSONAL PROPERTY Assessed	Ratio	Full Value
Bethel	$0	0.0%	$135,111,500	$0	0.0%	$35,259,400	$0	0.0%	$170,370,900
Cordova	$67,843,740	98.3%	$68,985,300	$0	0.0%	$52,899,650	$67,843,740	55.7%	$121,884,950
Craig	$14,207,100	75.0%	$18,952,600	$7,439,200	78.9%	$9,428,800	$21,646,300	76.3%	$28,381,400
Dillingham	$51,200,204	83.7%	$73,092,700	$27,498,325	69.5%	$39,552,800	$88,698,529	78.7%	$112,645,500
Galena	$0	0.0%	$15,079,300	$0	0.0%	$2,018,500	$0	0.0%	$17,097,800
Hoonah	$0	0.0%	$11,635,700	$0	0.0%	$14,387,900	$0	0.0%	$26,023,600
Hydaburg	$0	0.0%	$8,003,100	$0	0.0%	$3,855,700	$0	0.0%	$11,858,800
Kake	$0	0.0%	$10,300,500	$0	0.0%	$548,100	$0	0.0%	$10,848,600
King Cove	$0	0.0%	$13,157,900	$0	0.0%	$8,553,100	$0	0.0%	$21,711,000
Klawock	$0	0.0%	$4,739,000	$0	0.0%	$460,100		0.0%	$5,199,100
Kotzebue	$0	0.0%	$75,830,380	$0	0.0%	$9,211,100	$0	0.0%	$85,041,480
Nenana	$6,772,325	100.0%	$6,772,329	$4,461,611	100.0%	$4,461,611	$11,233,936	100.0%	$11,233,940
Nome	$157,406,157	85.8%	$183,386,100	$23,663,869	100.0%	$23,663,900	$181,070,026	87.5%	$207,050,000
Pelican	$4,045,100	99.9%	$4,051,000	$4,982,300	97.8%	$5,092,800	$9,027,400	98.7%	$9,143,800
Petersburg	$94,777,740	96.6%	$98,120,400	$10,223,196	16.1%	$63,548,300	$105,000,936	64.9%	$161,668,700
St. Mary's	$0	0.0%	$2,977,000	$0	0.0%	$948,300	$0	0.0%	$3,925,300
Sand Point	$0	0.0%	$16,651,800	$0	0.0%	$49,784,500	$0	0.0%	$66,435,300
Skagway	$51,898,100	97.5%	$53,243,500	$0	0.0%	$10,090,100	$51,898,100	81.9%	$63,333,600
Tanana	$0	0.0%	$6,261,300	$0	0.0%	$356,200	$0	0.0%	$6,617,500
Unalaska	$44,573,200	78.4%	$56,843,200	$33,627,200	86.6%	$38,827,700	$78,200,400	81.7%	$95,670,900
Valdez	$133,427,450	95.4%	$139,828,600	$0	0.0%	$34,978,300	$133,427,450	76.3%	$174,806,900
Whittier	$10,784,885	100.0%	$10,784,880	$7,725,400	100.0%	$7,725,400	$18,510,285	100.0%	$18,510,280
Wrangell	$76,586,330	91.7%	$83,527,300	$0	0.0%	$22,907,900	$76,586,330	72.0%	$106,435,200
Yakutat	$9,525,559	79.9%	$11,926,220	$0	0.0%	$3,920,200	$9,525,539	60.1%	$15,846,420
Eagle	$3,667,431	56.9%	$6,447,100	$0	0.0%	$1,401,600	$3,667,431	46.7%	$7,848,700
TOTAL CITIES	$736,715,321	66.0%	$1,115,708,709	$119,621,101	26.9%	$443,881,961	$856,336,422	54.9%	$1,559,590,670
UNORGANIZED BOROUGH		0.0%			0.0%		$0	0.0%	
Total Boroughs	$18,958,767,966	92.3%	$20,530,303,000	$2,670,762,207	61.9%	$4,314,635,400	$21,629,530,173	87.1%	$24,844,938,400
STATEWIDE TOTALS	$19,695,483,287	91.0%	$21,646,011,709	$2,790,383,308	58.6%	$4,758,517,361	$22,485,866,595	85.2%	$26,404,529,070

NOTE: DOES NOT INCLUDE STATE G.O. DEBT OF $324,008,000

TABLE V

FULL VALUE DETERMINATION
January 1, 1984

The following information should be used to interpret Table V:

Municipalities: Boroughs and cities organized under the laws of Alaska (except those second class cities which are located outside of boroughs, and which do not levy a property tax.)

FULL VALUE, AS 29.53:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

PERCENT OF TOTAL:

The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.

FULL VALUE, AS 43.56:

The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.

PERCENT OF TOTAL:

The relationship in terms of percent, which the value of property assessed by under AS 43.56 bears to the full value determination.

FULL VALUE DETERMINATION:

The full value of property taxable under provisions of municipal law (AS 29.53) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 94 second class cities therein.

TABLE V

FULL VALUE DETERMINATION
JANUARY 1, 1984

BOROUGHS	AS 29.53 FULL VALUE (Locally Assessed)	% OF TOTAL	AS 43.56 FULL VALUE (State Assessed)	% OF TOTAL	FULL VALUE DETERMINATION
ANCHORAGE, MUNICIPALITY OF	13,113,559,200	99.34	85,796,600	.66	13,199,355,800
BRISTOL BAY	112,215,200	100.00	---	--	112,215,200
FAIRBANKS NORTH STAR	3,000,295,100	82.70	627,613,530	17.30	3,627,908,630
HAINES	88,882,900	100.00	---	--	88,882,900
JUNEAU, CITY & BOROUGH OF	1,493,919,200	100.00	---	--	1,493,919,200
KENAI PENINSULA	2,523,183,800	81.32	579,456,200	18.68	3,102,640,000
KETCHIKAN GATEWAY	711,341,600	100.00	---	--	711,341,600
KODIAK ISLAND	651,444,700	100.00	---	--	651,444,700
MATANUSKA-SUSITNA	1,771,758,500	99.90	1,626,460	.10	1,773,384,960
NORTH SLOPE BOROUGH	621,986,800	5.03	11,732,896,800	94.97	12,354,883,600
SITKA, CITY & BOROUGH	756,351,400	100.00	---	--	756,351,400
TOTAL BOROUGHS	24,844,938,400	65.60	13,027,389,590	34.40	37,872,327,990
CITIES					
BETHEL	170,370,900	100.00	---	--	170,370,900
CORDOVA	121,884,950	100.00	---	--	121,884,950
CRAIG	28,381,400	100.00	---	--	28,381,400
DILLINGHAM	112,645,500	100.00	---	--	112,645,500
GALENA	17,097,800	100.00	---	--	17,097,800
HOONAH	26,023,600	100.00	---	--	26,023,600
HYDABURG	11,858,800	100.00	---	--	11,858,800
KAKE	10,848,600	100.00	---	--	10,848,600
KING COVE	21,711,000	100.00	---	--	21,711,000
KLAWOCK	5,199,100	100.00	---	--	5,199,100
KOTZEBUE	85,041,480	100.00	---	--	85,041,480
NENANA	11,233,940	100.00	---	--	11,233,940
NOME	207,050,000	100.00	---	--	207,050,000
PELICAN	9,143,800	100.00	---	--	9,143,800
PETERSBURG	161,668,700	100.00	---	--	161,668,700
ST. MARY'S	3,925,300	100.00	---	--	3,925,300
SAND POINT	66,436,300	100.00	---	--	66,435,300
SKAGWAY	63,333,600	100.00	---	--	63,333,600
TANANA	6,617,500	100.00	---	--	6,617,500
UNALASKA	95,670,900	100.00	---	--	95,670,900
VALDEZ	174,806,900	10.16	1,545,318,230	89.84	1,720,125,130
WHITTIER	18,510,280	100.00	---	--	18,510,280
WRANGELL	106,435,200	100.00	---	--	106,435,200
YAKUTAT	15,846,420	88.28	2,103,400	11.72	17,949,840
EAGLE	7,848,700	100.00	---	--	7,848,700
TOTAL CITIES	1,559,590,670	50.19	1,547,421,650	49.81	3,107,012,320
MUNICIPAL TOTAL	24,844,938,400	65.60	13,027,389,590	34.40	37,872,327,990
UNORGANIZED TOTAL	---	--	4,030,427,300	--	4,030,427,300
STATEWIDE TOTAL	26,404,529,070	58.66	18,605,238,540	41.34	45,009,767,610

TABLE VI

FULL VALUE DETERMINATIONS
ALASKA LOCAL GOVERNMENT

TABLE VI-A

COMPARISON OF FULL VALUE DETERMINATIONS

Table VI-A is a five-year comparison of the Department's equalized full value figures, which include locally assessed and state assessed property values within all boroughs and cities organized under the Laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

TABLE VI-B

FULL VALUE DETERMINATIONS SUMMARY

Table VI-B is a summary of the Department's equalized full value figures for the past 10 years. The table illustrates the annual percentage increases for both locally and state assessed properties.

Locally Assessed:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

State Assessed:

The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes 43.56.

Full Value:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

TABLE VI - A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1980	% of Change '80 to '81	1981	% of Change '81 to '82	1982*	% of Change '82 to '83	1983*	% of change '83 to '84	1984*
ANCHORAGE									
City	2,825,158,100		3,021,810,700		3,742,831,709		3,826,505,400		4,982,502,900
Other	4,636,472,900		4,930,651,500		6,806,088,550		6,938,631,200		8,131,056,300
State Assessed	33,572,650	50.76%	50,612,980	24.21%	62,864,000	61.63%	101,608,530	-15.56%	85,796,600
TOTAL	7,495,203,650	6.78%	8,003,075,180	32.60%	10,611,784,259	2.40%	10,866,745,130	21.46%	13,199,355,800
BRISTOL BAY	57,186,900	48.67%	85,017,500	28.94%	87,477,900	18.68%	103,818,800	8.09%	112,215,200
FAIRBANKS NORTH STAR									
City	795,151,200		850,853,800		1,067,847,224		1,244,966,100		1,385,588,700
North Pole	71,632,900		89,056,600		99,724,738		114,967,700		119,049,000
Other	805,839,100		1,027,339,500		1,209,832,298		1,356,013,300		1,495,657,400
State Assessed	638,848,930	1.18%	639,604,430	-3.39%	618,606,800	3.59%	640,842,290	-2.06%	627,613,530
TOTAL	2,311,472,130	12.78%	2,606,854,330	14.93%	2,996,031,060	12.04%	3,356,789,390	8.07%	3,627,908,630
HAINES									
City	29,646,700		30,334,500		34,791,413		40,740,800		29,627,633
Other	29,672,800		33,419,150		36,159,259		43,767,400		59,255,267
TOTAL	59,319,500	7.48%	63,753,650	11.29%	70,950,672	19.11%	84,508,200	5.17%	88,882,900
JUNEAU, CITY & BOROUGH									
City	223,674,800		266,502,850		02,490,227		337,835,200		482,026,900
Douglas	34,171,000		37,568,700		51,052,352		55,646,300		61,679,900
Other	456,066,600		554,952,950		84,229,489		751,844,800		950,212,400
TOTAL	713,912,400	20.33%	859,024,500	20.81%	1,037,772,068	10.36%	1,145,326,400	30.43%	1,493,919,200
KENAI PENINSULA									
Homer	127,909,800		145,074,250		155,192,989		174,800,200		150,681,179
Kenai	137,051,700		190,958,350		194,859,671		206,824,100		179,859,530
Seldovia	12,481,900		14,256,000		19,029,142		18,246,100		20,224,597
Seward	69,032,900		71,361,400		63,482,234		87,603,300		85,492,086
Soldotna			108,511,400		124,822,953		132,734,800		130,644,557
Other	1,344,345,200		1,489,346,900		1,842,187,411		2,678,550,600		1,956,281,851
State Assessed	499,955,160	12.58%	562,862,700	2.77%	578,465,660	4.99%	607,354,950	-4.59%	579,456,200
TOTAL	2,019,508,300	27.87%	2,582,371,000	15.32%	2,978,040,060	30.29%	3,906,130,750	-20.57%	3,102,640,000

TABLE VI - A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1980	% of Change '80 to '81	1981*	% of Change '81 to '82	1982*	% of Change '82 to '83	1983*	% of change '83 to '84	1984*
KETCHIKAN GATEWAY									
City	215,812,245		273,541,600		314,484,068		367,163,600		360,146,300
Other	219,498,455		271,981,300		352,318,432		323,652,500		351,195,300
TOTAL	435,310,700	25.32%	545,522,900	22.23%	666,802,500	3.60%	690,816,100	2.97%	711,341,600
KODIAK ISLAND									
City	281,445,948		298,300,700		323,844,006		367,230,600		459,473,500
Other	76,216,952		80,055,900		114,201,494		174,651,500		191,971,200
TOTAL	357,662,900	5.79%	378,356,600	15.78%	438,045,500	23.70%	541,882,100	20.21%	651,444,700
MATANUSKA-SUSITNA									
Houston	9,726,400		23,813,300		26,244,108		27,029,000		149,565,900
Palmer	64,637,917		78,562,400		92,287,313		91,963,800		46,743,400
Wasilla	33,612,300		111,272,700		124,930,934		148,249,600		219,402,800
Other	921,362,800		903,616,800		957,432,111		1,152,957,200		1,356,046,400
State Assessed	721,530	680.00%	5,627,910	-61.29%	2,184,110	-25.53%	1,626,460		1,626,460
TOTAL	986,158,430	24.01%	1,122,893,110	7.14%	1,203,078,576	18.18%	1,421,826,060	24.72%	1,773,384,960
NORTH SLOPE BOROUGH									
Borough	367,632,600		407,125,700		546,241,900		609,202,900		621,986,800
State Assessed	5,450,597,290		6,297,616,550	22.62%	7,722,388,820	22.59%	9,466,535,480	23.94%	11,732,896,800
TOTAL	5,818,229,890	15.24%	6,704,742,250	23.33%	8,268,630,720	21.66%	10,059,361,780	22.82%	12,354,883,600
SITKA, CITY & BOROUGH	330,920,600	15.57%	382,448,700	10.19%	421,405,430	4.29%	439,486,500	72.10%	756,351,400
BOROUGH TOTALS	20,756,153,760	12.42%	23,334,059,710	23.34%	28,780,018,745	13.33%	32,616,691,210	16.11%	37,872,327,990

TABLE VI - A
COMPARISON OF FULL VALUE DETERMINATION

CITIES	1980	% of Change '80 to '81	1981*	% of Change '81 to '82	1982*	% of Change '82 to '83	1983*	% of change '83 to '84	1984
BETHEL								----	$ 170,370,900
CORDOVA	56,731,600	72.97%	97,562,550	19.27%	116,365,600	9.56%	127,490,900	-4.40%	121,884,950
CRAIG	8,803,900	93.19%	17,008,000	27.23%	21,638,600	13.00%	24,451,600	16.07%	28,381,400
DILLINGHAM	47,697,200	23.24%	58,781,900	17.71%	69,193,500	46.41%	101,306,800	11.19%	112,645,500
GALENA	4,292,000	34.76%	5,784,000	7.71%	6,229,700	144.20%	15,213,500	12.38%	17,097,800
HOONAH	7,518,783	102.16%	15,199,900	9.60%	16,659,050	41.27%	23,534,900	10.57%	26,023,600
HYDABURG	3,822,600	114.27%	8,190,500	9.60%	8,976,800	18.67%	10,652,500	11.32%	11,858,800
KAKE	3,234,100	107.97%	6,726,000	9.60%	7,371,700	30.54%	9,622,950	12.74%	10,848,600
KING COVE	6,979,200	23.11%	8,591,800	328.88%	28,256,300	- 30.76%	19,563,700	10.97%	21,711,000
KLAWOCK	2,966,600	13.00%	3,386,200	9.60%	3,711,300	24.48%	4,619,800	12.54%	5,199,100
KOTZEBUE								----	85,041,480
NENANA	5,785,400	67.71%	9,702,500	-8.21%	8,966,600	22.54%	10,987,670	2.24%	11,233,940
NOME	82,179,700	27.18%	104,516,600	51.81%	158,666,727	28.72%	113,099,900	83.07%	207,050,000
PELICAN	6,505,000	11.65%	7,263,100	84.06%	13,368,755	29.35%	9,444,600	-3.18%	9,143,800
PETERSBURG	78,706,200	47.59%	116,163,500	11.35%	129,351,800	10.03%	142,322,700	13.59%	161,668,700
ST. MARY'S	2,445,000	16.00%	2,836,200	9.60%	3,108,500	13.00%	3,512,600	11.75%	3,925,300
SAND POINT	10,700,000	61.46%	17,276,000	319.74%	55,240,000	8.06%	59,691,200	11.30%	66,436,300
SKAGWAY	47,245,900	11.64%	52,744,600	7.94%	56,933,200	7.95%	61,462,250	3.04%	63,333,600
UNALASKA	56,629,100	50.66%	85,319,800	-13.83%	73,520,942	17.32%	86,255,300	10.91%	95,670,900
TANANA					5,195,300	13.00%	5,870,800	12.72%	6,617,500
VALDEZ	121,721,000	1.01%	122,953,700	22.11%	125,672,400	41.12%	177,354,300	-1.44%	174,806,900
STATE ASSESSED	1,626,511,000*	(-0.39%)	1,620,048,000	-3.76%	1,575,389,000	- 3.55%	1,519,474,000	1.70%	1,545,318,230
TOTAL	1,758,232,000	(-0.30%)	1,743,001,700	-2.41%	1,701,061,400	- .25%	1,696,828,300	1.37%	1,720,125,130
WHITTIER								----	18,510,280
WRANGELL	60,922,500	15.86%	70,581,500	24.33%	87,754,617	11.52%	97,867,600	8.75%	106,435,200
YAKUTAT	12,624,000	68.96%	21,329,400	5.33%	22,466,900	5.00%	23,590,200	-32.82%	15,846,420
STATE ASSESSED	1,943,700*	4.59%	2,032,760	1.33%	2,059,780	- 3.03%	1,997,400	5.30%	2,103,420
TOTAL	14,567,700	60.37%	23,362,160	4.98%	24,526,680	5.15%	25,788,660	30.39%	17,949,840
EAGLE								----	7,848,700
CITIES TOTAL	2,255,964,483	8.78%	2,451,967,750	5.88%	2,596,097,071	2.07%	2,679,726,170	15.94%	3,107,012,320
MUNICIPAL TOTAL	23,012,118,243	12.06%	25,788,058,230	21.67%	31,376,115,816	3.95%	32,616,691,210	16.11%	37,872,327,990
UNORGANIZED BOROUGH TOTAL	3,915,419,560*	1.96%	3,992,227,950*	-3.55%	3,850,823,000	- 2.79%	3,743,264,300	7.67%	4,030,427,300
STATEWIDE TOTAL	26,927,537,803	10.59%	29,780,286,180	18.29%	35,226,938,816	10.61%	39,009,681,680	15.38%	45,009,767,610

TABLE VI - B

FULL VALUE DETERMINATION SUMMARY

1974 - 1984

JANUARY 1 YEAR	LOCAL ASSESSED	PERCENT INCREASE	STATE ASSESSED	PERCENT INCREASE	FULL VALUE	PERCENT INCREASE
1974	3,781,749,440	8.58%	705,423,640		4,853,272,007	18.65%
1975	4,901,213,968	29.06%	1,300,582,560	84.36%	6,673,611,342	37.50%
1976	6,207,670,300	26.66%	4,634,552,550	256.34%	11,679,514,605	75.01%
1977	8,026,248,358	29.30%	8,497,929,200	83.36%	17,102,463,214	46.43%
1978	9,311,627,309	16.01%	11,090,725,700	30.51%	21,344,147,789	24.80%
1979	10,989,005,940	18.01%	11,956,586,590	7.81%	25,003,954,890	17.15%
1980	12,332,919,158	12.22%	12,167,569,820	1.76%	26,927,537,754	7.69%
1981	13,625,907,491	10.48%	13,170,633,280	8.24%	29,780,286,180	10.59%
1982	16,220,702,495	19.04%	14,412,781,170	9.43%	35,226,938,816	18.29%
1983	19,646,851,092	21.12%	16,060,037,180	11.43%	39,090,394,850	10.97%
1984	22,485,866,595	14.45	18,605,238,540	15.85%	45,009,767,610	15.14%

TABLE VII

REAL PROPERTY STAFF STATISTICS

The following table is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1984 certified assessment rolls. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As all the first class cities (outside of organized boroughs) and the Bristol Bay Borough are appraised by contract assessors, they were not included in this table.

TABLE VII

REAL PROPERTY STAFF STATISTICS - 1984

MUNICIPALITY	Number R.P. Appraisers Including Assessor	Total Number Real Parcels	Estimated Sq. Mi. Within Jurisdiction	Assessment Budget 1983	Average Number of Parcels Per Appraiser	Cost Per Parcel	Number Sq. Mi. Per Appraiser	Assessment Cycle
ANCHORAGE, MUNICIPALITY OF	28	89,492	1,884	$2,337,250	3,196.2	$ 26.11	67.2	Annual
FAIRBANKS NORTH STAR	12	38,210	7,500	980,626	3,184.1	25.66	625.0	Annual
HAINES	1	2,572	2,620	53,489	2,527.0	21.17	2,620.0	Annual
JUNEAU, CITY & BOROUGH	5	10,837	3,100	419,000	2,167.4	38.66	620.0	Annual
KENAI PENINSULA	6	45,211	14,697	803,374	7,535.1	17.77	2,449.5	(2 Year Cycle)
KETCHIKAN GATEWAY	3	6,227	1,250	259,266	2,209.0	39.12	416.7	Annual
KODIAK ISLAND	2	4,127	5,440	229,780	2,063.5	55.67	2,720.0	Annual
MATANUSKA-SUSITNA	11	52,332	20,544	1,084,469	4,757.4	20.72	1,867.6	Annual
NORTH SLOPE BOROUGH	4	1,034	88,281	835,400	258.5	807.93	22,070.3	N/A
SITKA, CITY & BOROUGH	1	2,673	7,927	114,870	2,673.0	42.97	7,927.0	Annual
TOTAL BOROUGHS	73.0	253,070	153,243	$6,698,524	3,466.7	26.46	2,099.2	

TABLE VIII

1984 CONTRACT REVALUATION COSTS

MUNICIPALITY	CONTRACTOR	CONTRACT AMOUNT	PARCEL VAC	COUNT IMPR	TOTAL	PER PARCEL AMOUNT	SCOPE OF WORK
Bristol Bay Borough	Property Analysis Co.	$16,500	261	325	586	$ 28.15	Update (Real)
Cordova	Real Estate Services Corporation	$11,100	219	642	861	$ 12.89	Update (Real)
Craig	Wright Appraisal Co.	$ 6,000	124	161	285	$ 21.05	Update (Real)
Dillingham	Appraisal Company of Alaska	$10,000	320	482	802	$ 12.47	Update (Real)
Nome	Appraisal Company of Alaska	$11,679	514	875	1389	$ 8.41	Update (Real)
Pelican	Pomptier,Duverney Horan	$ 2,750	31	55	86	$ 31.97	Update (Real)
Petersburg	Appraisal Associates of Alaska	$15,000	393	938	1331	$ 11.27	Complete Revaluation (Real)
Skagway	Pomptier, Duverney & Horan	$ 7,500	176	446	622	$ 12.05	Update (Real)
Unalaska	Real Estate Services Corp.	$12,500	110	227	337	$ 35.60	Update (Real & Personal)
Valdez	Appraisal Company of Alaska	$30,000	506	797	1303	$ 23.02	1/3 Complete Revaluation
Wrangell	Pomptier,Duverney Horan	$15,000	251	628	879	$ 17.06	Update (Real)
Whittier	Real Estate Service Corp.	$ 6,384	86	273	359	$ 17.78	Update (Real)

Chapter 4

REVENUE STATISTICS

- MUNICIPAL TAXATION:
  Property and Sales Tax Rates
- MUNICIPAL REVENUE PROJECTIONS

TABLE IX & X

PROPERTY AND SALES TAX RATES
1982 - 1983 - 1984

Rates of tax levied are listed in Table IX for all municipalities organized under the laws of Alaska.

Property tax rates are reported in terms of a mill.
Sales tax rates are reported in terms of a percent.

Table IX lists property and sales tax rates for each tax code area (city and service area) within boroughs and cities.

Table X lists the sales tax levies for first and second class cities which do not levy a property tax.

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1982	1983	1984	SALES TAX 1982	1983	1984
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)							
Anchorage (SA)	01	0.00	0.00	0.00			
Administration		0.00	1.05	0.62			
Schools		3.24	3.66	4.27			
Sewer		0.00	0.00	0.00			
Roads		0.70	0.60	1.33			
Police		1.70	2.12	2.30			
Fire		1.10	1.08	1.19			
Parks and Recreation		0.39	0.10	0.47			
Solid Waste		0.05	0.28	0.00			
Area Bonds		0.00	0.00	0.00			
TOTAL		7.18	8.89	9.91			0
Hillside (SA)	02	0.00	0.00	0.00			
Administration		0.00	1.05	0.62			
Schools		3.24	3.66	4.27			
Sewer		0.00	0.00	0.00			
Fire		1.10	1.08	1.19			
Parks and Recreation		0.39	0.10	0.47			
Solid Waste		0.05	0.28	0.00			
TOTAL		4.78	6.17	6.55			0
Spenard (SA)	03	0.00	0.00	0.00			
Administration		0.00	1.05	0.62			
Schools		3.24	3.66	4.27			
Roads		0.70	0.60	1.33			
SA 35 Roads		0.26	0.01	0.19			
Sewer		0.00	0.00	0.00			
Police		1.70	2.12	2.03			
Fire		1.10	1.08	1.19			
Parks and Recreation		0.39	0.10	0.47			
Solid Waste		0.05	0.28	0.00			
Area Bonds		0.00	0.00	0.00			
TOTAL		7.44	8.90	10.10			0
Girdwood (SA)	04	0.78	0.00	2.10			
Administration		0.00	1.05	0.62			
Schools		3.24	3.66	4.27			
Solid Waste		0.05	0.28	0.00			
Area Bonds		0.00	2.11	0.00			
TOTAL		4.07	7.10	6.99			0
Glen Alps (SA)	05	0.63	0.00	0.00			
Administration		0.00	1.05	0.62			
Schools		3.24	3.66	4.27			
Roads				0.52			
TOTAL		3.87	4.71	5.41			0
Huffman Hills (SA)	06	0.00	0.00				
Administration		0.00	1.05	0.00			

Schools		3.24	3.66	0.62	*	
Sewer		0.00	0.00	4.27	*	
Roads		0.70	0.60	0.00	*	
Fire		1.10	1.08	1.33	*	
Parks and Recreation		0.39	0.10	1.19	*	
Solid Waste		0.05	0.28	0.47	*	
TOTAL		5.48	6.77	7.88	*	0
					*	
					*	
Sand Lake (SA)	07	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	1.33	*	
Roads		0.70	0.60	0.19	*	
SA 35 Roads		0.26	0.01	0.00	*	
Sewer		0.00	0.00	2.03	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.00	*	
Area Bonds		0.00	0.00	0.00	*	
TOTAL		7.44	8.90	10.10	*	0
					*	
Muldoon (SA)	08	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	1.33	*	
Roads		0.70	0.60	0.19	*	
SA 35 Roads		0.26	0.01	0.00	*	
Sewer		0.00	0.00	2.03	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.00	*	
Area Bonds		0.00	0.00	0.00	*	
TOTAL		7.44	8.90	10.10	*	0
					*	
Stuckagain Heights & LRS (SA)	09				*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Sewer		0.00	0.00	0.00	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.00	0.00	0.00	*	
Solid Waste		0.00	0.00	0.00	*	
Limited Road Service		0.00	0.50	0.50	*	
TOTAL		4.34	6.29	6.58	*	0
					*	
Eagle River LRS (SA)	10	1.08	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	2.03	*	
Parks and Recreation		0.00	0.08	0.07	*	
Area Bonds		0.00	0.00	0.30	*	
CH/ER Solid Waste		0.05	0.00	0.00	*	
CH/ER Parks and Recreation		0.09	0.00	0.00	*	
Fire		0.00	1.08	1.19	*	
TOTAL		6.11	8.13	8.45	*	0
					*	
Chugiak (SA)	11	0.04	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	2.03	*	

Library		0.00	0.00	0.00	*	
Land Fill		0.00	0.00	0.00	*	
Parks and Recreation		0.00	0.08	0.07	*	
Area Bonds		0.00	0.00	0.00	*	
CH/ER Solid Waste		0.05	0.00	0.00	*	
CH/ER Parks and Recreation		0.09	0.00	0.00	*	
Fire		0.00	0.14	0.01	*	
TOTAL		5.07	7.05	7.00	*	0
					*	
Canyon Road (SA)	12	0.63	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Sewer		0.00	0.00	0.00	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.52	*	
TOTAL		5.41	6.17	7.07	*	0
					*	
Rab Hill (SA)	13	0.00	0.00		*	
Administration		0.00	1.05		*	
Schools		3.24	3.66		*	
Sewer		0.00	0.00		*	
Police		1.70	2.12		*	
Fire		1.10	1.08		*	
Parks and Recreation		0.39	0.10		*	
Solid Waste		0.05	0.28		*	
TOTAL		6.48	8.29		*	0
					*	
Oceanview (SA)	14	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Roads		0.70	0.60	1.33	*	
SA 35 Roads		0.26	0.01	0.19	*	
Sewer		0.00	0.00	0.00	*	
Police		0.00	0.00	0.00	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.19	*	
Area Bonds		0.00	0.00	0.00	*	
TOTAL		5.74	6.78	8.07	*	0
					*	
Other Area (SA)	15	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Library		0.00	0.00	0.00	*	
TOTAL		3.24	4.71	4.89	*	0
					*	
Eagle River Limited					*	
Road Service (SA)	16	1.08	0.00	0.00	*	
Administration		0.00	1.05	0.30	*	
Schools		3.24	3.66	0.62	*	
Police		1.70	2.12	4.27	*	
CH/ER Parks and Recreation		0.09	0.00	2.03	*	
Solid Waste		0.00	0.14	0.07	*	
Parks and Recreation		0.00	0.08	0.00	*	
Fire		0.00	1.08	1.19	*	
TOTAL		6.11	8.13	8.48	*	0
					*	
CH/ER Valley (SA)	17	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	

Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	2.03	*	
Library		0.00	0.00	0.00	*	
Land Fill		0.00	0.00	0.00	*	
Parks and Recreation		0.00	0.08	0.07	*	
Area Bonds		0.00	0.00	0.00	*	
CH/ER Solid Waste		0.00	0.00	0.00	*	
CH/ER Parks and Recreation		0.09	0.00	0.00	*	
Solid Waste		0.00	0.14	0.00	*	
TOTAL		5.03	7.05	6.99	*	0
					*	
East Ocean View (SA)	18	0.00	0.00		*	
Administration		0.00	1.05		*	
Schools		3.24	3.66		*	
Sewer		0.00	0.00		*	
Roads		0.70	0.60		*	
Police		1.70	2.12		*	
Fire		1.10	1.08		*	
Parks and Recreation		0.39	0.10		*	
Solid Waste		0.05	0.28		*	
TOTAL		7.18	8.89		*	0
					*	
Upper O'Malley Road (SA)	19	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Sewer		0.00	0.00	0.00	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.00	*	
Limited Road Service		0.62	0.80	0.80	*	
TOTAL		5.40	6.97	7.35	*	0
					*	
Talus West Limited					*	
Road Service (SA)	20	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Sewer		0.00	0.00	0.00	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.00	*	
Limited Road District		0.62	0.80	0.80	*	
TOTAL		5.40	6.97	7.35	*	0
					*	
Rbt. Cr. V. Lim. Rd. Svc. (SA)	21	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Fire		1.10	1.08	1.19	*	
Parks and Recreation		0.39	0.10	0.47	*	
Solid Waste		0.05	0.28	0.00	*	
Limited Road Service		1.00	1.00	1.00	*	
TOTAL		5.78	7.17	7.55	*	0
					*	
Chugiak Ltd Road Service (SA)	22	0.04	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Police		1.70	2.12	2.03	*	
Parks and Recreation		0.09	0.08	0.07	*	
Solid Waste		0.00	0.14	0.01	*	
TOTAL		5.07	7.05	7.00	*	0
					*	

Rbt. Cr. V. Ltd. Rd. Svc. (SA)	23	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		3.24	3.66	4.27	*	
Ltd. Rd. Svc.		1.00	1.00	1.00	*	
TOTAL		4.24	5.71	5.89	*	0
					*	
Chug w/Ltd. Scv. w/o Fire (SA)	25	0.00	0.00		*	
Administration		0.00	1.05		*	
Schools		3.24	3.66		*	
Police		1.70	2.12		*	
Parks and Recreation		0.09	0.08		*	
Solid Waste		0.00	0.41		*	
TOTAL		5.03	7.05		*	0
					*	
Eagle River w/Swr w/Limited Road					*	
Service & Fire (SA)	26	1.08	0.00		*	
Administration		0.00	1.05		*	
Schools		3.24	3.66		*	
Police		1.70	2.12		*	
Parks and Recreation		0.09	0.08		*	
Solid Waste		0.00	0.14		*	
Fire		0.00	1.08		*	
TOTAL		6.11	8.13		*	0
					*	
Birchtree/Elmore LRS (SA)	28	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		0.00	3.66	4.27	*	
Fire		0.00	1.08	1.19	*	
Parks and Recreation		0.00	0.10	0.47	*	
Solid Waste		0.00	0.28		*	
Limited Road Service		0.00	1.00	1.00	*	
TOTAL		0.00	7.17	7.55	*	0
					*	
Birchwood LRS	29	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		0.00	3.66	4.27	*	
Police		0.00	2.12	2.03	*	
Parks and Recreation		0.00	0.08	0.07	*	
Solid Waste		0.00	0.14	0.01	*	
TOTAL		0.00	7.05	7.00	*	0
					*	
Eagle River Valley LRS (SA)	30	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		0.00	3.66	4.27	*	
Police		0.00	2.12	2.03	*	
Parks and Recreation		0.00	0.08	0.07	*	
Solid Waste		0.00	0.14	0.00	*	
TOTAL		0.00	7.05	6.99	*	0
					*	
S. Goldenview LRS (SA)	31	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	
Schools		0.00	3.66	4.27	*	
Fire		0.00	1.08	1.19	*	
Parks and Recreation		0.00	0.10	0.47	*	
Solid Waste		0.00	0.28	0.00	*	
Limited Road Service		0.00	0.75	0.75	*	
TOTAL		0.00	6.92	7.30	*	0
					*	
Campbell Airstrip LRS (SA)	32	0.00	0.00	0.00	*	
Administration		0.00	1.05	0.62	*	

Schools		0.00	3.66	4.27	*	
Fire		0.00	1.08	1.19	*	
Parks and Recreation		0.00	0.10	0.47	*	
Solid Waste		0.00	0.28	0.00	*	
Limited Road Service		0.00	0.50	0.50	*	
TOTAL		0.00	6.67	7.05	*	0
					*	
					*	
Skyranch Estates (SA)	33			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Parks				0.47	*	
Roads				1.00	*	
TOTAL				7.55	*	0
					*	
Valli Vue Est. LRS (SA)	34			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Park				0.47	*	
Road				1.00	*	
TOTAL				7.55	*	0
					*	
Mt. Park Est. LRS (SA)	35			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Parks				0.47	*	
Roads				1.00	*	
TOTAL				7.55	*	0
					*	
Mt. Park/Robin Hills LRS (SA)	37			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Parks				0.47	*	
Roads				1.00	*	
TOTALS				7.55	*	0
					*	
Raven Woods/Bubbling Brook LRS (SA)	40			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Parks				0.47	*	
Roads				0.50	*	
TOTAL				7.05	*	0
					*	
Upper Grove LRS (SA)	41			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				1.19	*	
Parks				0.47	*	
Roads				1.00	*	
TOTAL				7.55	*	0
					*	
View Point (SA)	42			0.00	*	
Administration				0.62	*	
Schools				4.27	*	
Fire				0.00	*	

Parks				0.00	*			
Roads				1.33	*			
TOTALS				6.22	*			0
					*			
BRISTOL BAY BOROUGH					*			
(Second Class)					*			
					*			
South Naknek Road District					*			
Administration		0.00	0.00	0.00	*			
Schools		0.00	0.00	3.00	*			
Road Maintenance		5.00	5.00	2.00	*			
TOTAL		5.00	5.00	5.00	*	* 3.00	* 3.00	* 3.00
					*			
Other Area					*			
Administration		0.00	0.00	3.00	*			
Schools		5.00	5.00	2.00	*			
TOTAL		5.00	5.00	5.00	*	* 3.00	* 3.00	* 3.00
					*	*=RAW FISH TAX ONLY		
FAIRBANKS NORTH STAR BOROUGH					*			
(Second Class)					*			
					*			
Faribanks (HR)	01	0.50	1.00	2.80	*			
Administration		0.40	0.30	1.80	*			
Schools		6.00	6.40	4.20	*			
TOTAL		6.90	7.70	8.80	*			0
					*			
North Pole (HR)	02	2.00	2.00	2.80	*			
Administration		0.40	0.30	2.00	*			
Schools		6.00	6.40	4.20	*			
TOTAL		8.40	8.70	9.00	*			0
					*			
Other Area (HR)	03				*			
Administration		0.40	0.30	2.80	*			
Schools		6.00	6.40	4.20	*			
TOTAL		6.40	6.70	7.00	*			0
					*			
Air Park (SA)	986	0.00	0.00	0.00	*			
Administration		0.40	0.30	2.80	*			
Schools		6.00	6.40	4.20	*			
Fire		2.00	0.00	0.00	*			
TOTAL		8.40	6.70	7.00	*			0
					*			
Airway (SA)			0.00	0.00	*			
Administration			0.30	2.80	*			
Schools			6.40	4.20	*			
Fire			0.00	0.00	*			
TOTAL			6.70	7.00	*			0
					*			
Arctic Fox (SA)			0.00	0.00	*			
Administration			0.30	2.80	*			
Schools			6.40	4.20	*			
Fire			0.00	0.00	*			
TOTAL			6.70	7.00	*			0
					*			
Aztec (SA)	965	0.00	0.00	0.00	*			
Administration		0.40	0.30	2.80	*			
Schools		6.00	6.40	4.20	*			
Fire		1.00	0.00	0.00	*			
Roads		1.00	1.00	1.00	*			
TOTAL		8.40	7.70	8.00	*			0

					*	
Ballaine Lake	941	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		1.00	1.00	1.00	*	
Roads		2.00	0.00	0.00	*	
Sewer and Water		5.00	5.00	5.00	*	
TOTAL		14.40	12.70	13.00	*	0
					*	
Beacon Hill (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Fire			0.00	0.00	*	
TOTAL			6.70	7.00	*	0
					*	
Becker Ridge (SA)	978	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	0.00	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Birch Hill (SA)	409				*	
Administration		0.40	0.30	0.00	*	
Schools		6.00	6.40	2.80	*	
Roads		0.50	0.50	4.20	*	
Fire		2.00	0.00	0.50	*	
TOTAL		8.90	7.20	7.50	*	0
					*	
Brookside (SA)	963	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		1.00	0.00	0.00	*	
TOTAL		7.40	6.70	7.00	*	0
					*	
Chena Spur (SA)	971	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	0.00	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Cleary Summit (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Roads			0.00	0.00	*	
TOTAL			6.70	7.00	*	0
					*	
College (SA)	946	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		1.00	0.00	1.00	*	
Fire		2.00	0.00	0.00	*	
TOTAL		9.40	6.70	8.00	*	0
					*	
College Hills (SA)	942	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		2.00	0.00	0.00	*	
TOTAL		8.40	6.70	7.00	*	0
					*	
Cripple Creek (SA)	345	0.00	0.00	0.00	*	

Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Deep Forst (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Diane (SA)	960	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.50	0.50	0.50	*	
Fire		1.00	0.00	0.00	*	
TOTAL		7.90	7.20	7.50	*	0
					*	
Eldorado Acres (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Roads				0.50	*	
TOTAL			6.70	7.50	*	0
					*	
Ester Lump (SA)	975	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	0.00	*	
Fire		1.00	0.00	0.00	*	
TOTAL		7.40	6.70	7.00	*	0
					*	
Ester Fire (SA)	951	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	0.00	*	
Fire		1.00	1.00	1.00	*	
TOTAL		7.40	7.70	8.00	*	0
					*	
Fairfields (SA)	399	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Fairhill (SA)	995	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Garden (SA)	968	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		1.00	0.00	0.00	*	
TOTAL		7.40	6.70	7.00	*	0
					*	
Goldstream Alaska (SA)	436	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Granola Estates (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	

TOTAL			6.70	7.00	*	0
					*	
Hayes Creek (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Haystack (SA)	475	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Herning Hills (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Highway Park (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Hopeless Road (SA)	964	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		1.00	0.00	0.00	*	
TOTAL		7.40	6.70	7.00	*	0
					*	
Horseshoe Downs (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Fire			0.00	0.00	*	
TOTAL			6.70	7.00	*	0
					*	
Jennifer Drive (SA)	933	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		3.00	3.00	3.00	*	
TOTAL		9.40	9.70	10.00	*	0
					*	
Jones Road (SA)	989	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Kaufman (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Keeney Road (SA)	988	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		1.00	1.00	1.00	*	
Fire		1.00	0.00	0.00	*	
TOTAL		8.40	7.70	8.00	*	0
					*	
Keystone (SA)	991	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	

TOTAL		6.40	6.70	7.00		0
Kris Kringle (SA)	966	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		1.00	1.00	1.00		
Fire		1.00	0.00	0.00		
TOTAL		8.40	7.70	8.00		0
Lakloey Hill (SA)	962	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		1.00	1.00	1.00		
Fire		1.00	0.00	0.00		
TOTAL		8.40	7.70	8.00		0
Lee Lane (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
McGrath Estate (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
Road				1.00		
TOTAL			6.70	8.00		0
McKinley View (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
Roads			1.05	1.50		
TOTAL			7.75	8.50		0
Miller Hill Extension (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
Moose Creek (SA)	595	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		0.00	1.00	0.00		
TOTAL		6.40	7.70	7.00		0
Moose Meadows (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
Mountain View (SA)	600	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		2.00	0.50	0.50		
Fire		0.00	0.00	0.00		
TOTAL		8.40	7.20	7.50		0
Murphy (SA)	990	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
TOTAL		6.40	6.70	7.00		0

Musk Ox (SA)	943	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		1.00	0.50	0.50		
Fire		2.00	0.00	0.00		
TOTAL		9.40	7.20	7.50		0
Newby Park (SA)	967	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
Roads		0.00	0.00	0.00		
Fire		1.00	0.00	0.00		
TOTAL		7.40	6.70	7.00		0
North Star Fire (SA)	976	0.00	0.00	0.00		
Administration	&	0.40	0.30	2.80		
Schools	977	6.00	6.40	4.20		
Fire		1.00	1.00	1.00		
TOTAL		7.40	7.70	8.00		0
Old Richardson (SA)	933	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
TOTAL		6.40	6.70	7.00		0
Olnes West (SA)	625	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
TOTAL		6.40	6.70	7.00		0
Parkridge (SA)	992	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		
TOTAL		6.40	6.70	7.00		0
Peede Country Estate (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
Pine Stream (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
Pleasure Land (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
TOTAL			6.70	7.00		0
Polar Heights (SA)			0.00	0.00		
Administration			0.30	2.80		
Schools			6.40	4.20		
Roads			6.70	7.00		
TOTAL						0
Prospecter Park (SA)	973	0.00	0.00	0.00		
Administration		0.40	0.30	2.80		
Schools		6.00	6.40	4.20		

Fire		2.00	0.00	0.00	*	
TOTAL		8.40	6.70	7.00	*	0
					*	
Ridgecrest (SA)	950	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Scenic Heights (SA)	944	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	1.00	*	
Fire		2.00	0.00	0.00	*	
TOTAL		8.40	6.70	8.00	*	0
					*	
Sexburg (SA)	987	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		1.00	1.00	1.00	*	
TOTAL		7.40	7.70	8.00	*	0
					*	
Smith Ranch (SA)	760	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.00	0.00	0.00	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Spinach Creek (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Roads			0.00	0.00	*	
TOTAL			6.70	7.00	*	0
					*	
Spring Glade (SA)	931	0.00	0.00	0.00	*	
Administration		0.40	0.40	2.80	*	
Schools		6.00	6.00	4.20	*	
TOTAL		6.40	6.40	7.00	*	0
					*	
Spring Glade (SA)	932	0.00	0.00		*	
Administration		0.40	0.30		*	
Schools		6.00	6.40		*	
Fire		2.00	0.00		*	
TOTAL		8.40	6.70		*	0
					*	
Spruce Acres (SA)	961	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		1.00	2.00	2.00	*	
Fire		1.00	0.00	0.00	*	
TOTAL		8.40	8.70	9.00	*	0
					*	
Steese Volunteer Fire (SA)	937	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		2.00	2.00	2.00	*	
TOTAL		8.40	8.70	9.00	*	0
					*	
Summit Drive (SA)	970	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	

Fire		2.00	0.00	0.00	*	
TOTAL		8.40	6.70	7.00	*	0
					*	
Sunny Hills Terrace (SA)	935	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		2.00	0.00	0.00	*	
TOTAL		8.40	6.70	7.00	*	0
					*	
Tanana Valley Fairgrounds (SA)		0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
TOTAL		6.40	6.70	7.00	*	0
					*	
Tungsten (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
Roads			0.00		*	
TOTAL			6.70	7.00	*	0
					*	
Twenty Three Mile Slough (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
Ilr Haven (SA)			0.00	0.00	*	
Administration			0.30	2.80	*	
Schools			6.40	4.20	*	
TOTAL			6.70	7.00	*	0
					*	
University Fire (SA)	940	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Fire		2.00	2.00	2.00	*	
TOTAL		8.40	8.70	9.00	*	0
					*	
University Heights (SA)	945	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.50	0.50	0.50	*	
Fire		2.00	0.00	0.00	*	
TOTAL		8.90	7.20	7.50	*	0
					*	
University West	948				*	
Street Lights (SA)		0.00	0.00	0.00	*	
Administration		0.40	0.30	0.40	*	
Schools		6.00	6.40	2.80	*	
Roads		2.00	0.00	4.20	*	
Fire		2.00	0.00	0.00	*	
Street Light		0.40	0.30	0.00	*	
TOTAL		10.80	7.00	7.40	*	0
					*	
Viewpointe (SA)	947	0.00	0.00	0.00	*	
Administration		0.40	0.30	2.80	*	
Schools		6.00	6.40	4.20	*	
Roads		0.50	0.50	0.50	*	
Fire		2.00	0.00	0.00	*	
TOTAL		8.90	7.20	7.50	*	0
					*	
Violet Drive (SA)	934	0.00	0.00		*	

Administration		0.40	0.30		*			
Schools		6.00	6.40		*			
Fire		2.00	0.00		*			
TOTAL		8.40	6.70		*			0
					*			
Vue Crest (SA)	880	0.00	0.00	0.00	*			
Administration		0.40	0.30	2.80	*			
Schools		6.00	6.40	4.20	*			
TOTAL		6.40	6.70	7.00	*			0
					*			
Wildview Acres (SA)	903-	0.00	0.00	0.00	*			
Administration	904-	0.40	0.30	2.80	*			
Schools	906	6.00	6.40	4.20	*			
Fire		0.00	2.00	2.00	*			
TOTAL		6.40	8.70	9.00	*			0
					*			
HAINES BOROUGH					*			
(Third Class)					*			
					*			
Haines ('1st)	01	6.00	6.00	0.00	*			
Administration		0.00	0.00	8.00	*			
Schools		2.00	1.60	2.00	*			
TOTAL		8.00	7.60	10.00	*	4.0	4.0	3.0
					*			
Other Area	03				*			
Administration		0.00	0.00		*			
Schools		2.00	1.60		*			
TOTAL		2.00	1.60		*	1.0	1.0	1.0
					*			
Fire District I (SA)	02	0.00	0.00	0.00	*			
Administration		0.00	0.00	0.00	*			
Schools		2.00	1.60	2.00	*			
Fire		2.00	2.20	2.00	*			
TOTAL		4.00	3.80	4.00	*	1.0	1.0	1.0
					*			
Fire District II (SA)	04	0.00	0.00	0.00	*			
Administration		0.00	0.00	0.00	*			
Schools		2.00	1.60	2.00	*			
Fire		2.60	2.20	2.00	*			
TOTAL		4.60	3.80	4.00	*	1.0	1.0	1.0
					*			
Fire District III (SA)	05	0.00	0.00	0.00	*			
Administration		0.00	0.00	0.00	*			
Schools		2.00	1.60	2.00	*			
Fire		2.10	1.80	2.00	*			
TOTAL		4.10	3.40	4.00	*	1.0	1.0	1.0
					*			
Fire District IV (SA)	06	0.00	0.00	0.00	*			
Administration		0.00	0.00	0.00	*			
Schools		2.00	1.60	2.00	*			
Fire		1.20	1.00	1.20	*			
TOTAL		3.20	2.60	3.20	*	1.0	1.0	1.0
					*			
JUNEAU, CITY AND BOROUGH OF					*			
(Unified Home Rule)					*			
					*			
Juneau (SA)	01	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		0.00	0.88	0.00	*			

Police		0.00	1.13	0.00	*			
Fire		5.83	0.45	1.50	*			
Other		0.00	0.00	0.00	*			
TOTAL		11.87	10.42	8.92	*	3.0	1.0	4.0
					*			
Douglas (SA)	02	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		0.00	1.94	0.00	*			
Police		0.00	0.68	0.00	*			
Fire		2.16	0.35	3.26	*			
Other		0.00	0.00	0.00	*			
TOTAL		8.22	10.93	10.68	*	3.0	1.0	4.0
					*			
Other Area	03				*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Other		0.00	0.00	0.00	*			
TOTAL		8.07	9.56	8.54	*	1.0	1.0	4.0
					*			
Auke Bay (SA)	04	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Fire		0.00	1.03	1.13	*			
Rural		0.66	0.00	0.00	*			
TOTAL		8.73	10.53	9.67	*	1.0	1.0	4.0
					*			
Glacier Valley (SA)	05	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Fire		0.00	1.03	0.78	*			
Other		0.79	0.00	0.00	*			
TOTAL		8.86	10.44	9.32	*	1.0	1.0	4.0
					*			
North Douglas (SA)	06	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Fire		0.00	0.91	0.26	*			
Other		0.14	0.00	0.00	*			
TOTAL		8.21	10.47	8.80	*	1.0	1.0	4.0
					*			
Salmon Creek (SA)	07	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Fire		0.00	1.19	0.71	*			
Other		0.62	0.00	0.00	*			
TOTAL		8.69	10.75	9.25	*	1.0	1.0	4.0
					*			
Lynn Canal (SA)	08	0.00	0.00	0.00	*			
Administration		2.40	3.38	7.42	*			
Education		3.64	4.58	0.00	*			
Roads and Maintenance		2.03	1.60	1.12	*			
Fire		0.00	1.19	0.79	*			
Other		0.23	0.00	0.00	*			
TOTAL		8.30	10.75	9.33	*	1.0	1.0	4.0

KENAI PENINSULA BOROUGH					*			
(Second Class)					*			
					*			
Seldovia ('1st) Real Property	10	10.00	10.00	0.00	*			
Administration		0.375	0.78	8.00	*			
Schools		0.875	1.72	1.75	*			
TOTAL		11.25	12.50	9.75	*	4.0	2.0	4.0
					*			
Seldovia ('1st) Personal Property	10	5.00	5.00	0.00	*			
Administration		0.325	0.78	5.00	*			
Schools		0.875	1.72	1.75	*			
TOTAL		6.25	7.50	6.75	*	3.0	2.0	4.0
					*			
Homer ('1st)	20	7.00	10.00	0.00	*			
Administration		0.375	0.78	6.00	*			
Schools		0.875	1.72	1.75	*			
Hospital-South		0.15	2.46	2.78	*			
TOTAL		8.40	14.96	10.53	*	3.0	2.0	4.0
					*			
Kenai (HR)	30	2.10	2.10	0.00	*			
Administration		0.375	0.78	1.90	*			
Schools		0.875	1.72	0.71	*			
Hospital-Central		0.58	0.89	1.75	*			
TOTAL		3.93	5.49	4.36	*	5.0	5.0	5.0
					*			
Seward (HR)	40	5.00	5.00	0.00	*			
Administration		0.375	0.78	5.00	*			
Schools		0.875	1.72	1.75	*			
TOTAL		6.25	7.50	6.75	*	2.0	2.0	3.0
					*			
Seward Special (SA)	41	3.50	3.50	0.00	*			
Administration		0.375	0.78	3.50	*			
Schools		0.875	1.72	1.75	*			
TOTAL		4.75	6.00	5.25	*	2.0	2.0	3.0
					*			
Other Area (SA)	40		0.00		*			
Administration			0.78		*			
Schools			1.72		*			
TOTAL			2.50		*		2.0	2.0
					*			
Central Hospital (SA)	51		0.00		*			
Administration			0.66		*			
Schools			1.09		*			
Hospital			0.36		*			
TOTAL			2.11		*	2.0	2.0	2.0
					*			
South Hospital	52	0.00	0.00	0.00	*			
Administration		0.375	0.78	2.78	*			
Schools		0.875	1.72	1.75	*			
Hospital		0.15	2.46	0.00	*			
TOTAL		1.40	4.96	4.53	*	2.0	2.0	2.0
					*			
North Kenai Fire (SA)	53	0.00	0.00		*			
Administration		0.375	0.78		*			
Schools		0.875	1.72		*			
Hospital-Central		0.58	0.89		*			
Recreation		0.35	0.31		*			
Fire		1.00	1.40		*			
TOTAL		3.58	5.10		*	2.0	2.0	2.0

North Peninsula Recreation (SA)	54	0.00	0.00	0.00	*			
Administration		0.375	0.78	0.35	*			
Schools		0.875	1.72	0.00	*			
Hospital-Central		0.58	0.89	0.71	*			
Recreation		0.35	0.31	1.00	*			
Ambulance		1.00	1.00	1.75	*			
TOTAL		3.18	4.70	3.80	*	2.0	2.0	2.0
					*			
Kenai River Bridge (SA)	55		0.00		*			
Administration			0.66		*			
Schools			1.09		*			
Hospital			0.36		*			
TOTAL			2.11		*	2.0	2.0	2.0
					*			
Bear Creek Fire (SA)	57	0.00	0.00	2.00	*			
Administration		0.375	0.78		*			
Schools		0.875	1.72	1.75	*			
Fire		4.03	1.00		*			
TOTAL		5.28	3.50	3.75	*	2.0	2.0	2.0
					*			
Ridgeway (SA)	58	0.00	0.00	0.00	*			
Administration		0.375	0.78	2.00	*			
Schools		0.875	1.72	0.71	*			
Hospital		2.00	2.00	1.75	*			
Fire		0.58	0.89		*			
Ambulance		1.00	1.00	1.00	*			
TOTAL		4.83	6.39	5.46	*	2.0	2.0	2.0
					*			
North Peninsula Road (SA)	61	0.00	0.00	0.00	*			
Administration		0.375	0.78	0.71	*			
Schools		0.875	1.72	1.75	*			
Hospital-Central		0.58	0.89		*			
TOTAL		1.85	3.39	2.46	*	2.0	2.0	2.0
					*			
North Peninsula Road (South) (SA)	62	0.00	0.00	0.00	*			
Administration		0.375	0.78	2.78	*			
Schools		0.875	1.72	1.75	*			
Hospital-South		0.15	2.46	0.00	*			
TOTAL		1.40	4.96	4.53	*	2.0	2.0	2.0
					*			
Central Peninsula Road (SA)	63	0.00	0.00	0.00	*			
Administration		0.375	0.78	0.71	*			
Schools		0.875	1.72	1.00	*			
Hospital-Central		0.58	0.89	1.75	*			
Ambulance		1.00	1.00	0.00	*			
TOTAL		2.83	4.39	3.46	*	2.0	2.0	2.0
					*			
Central Peninsula Road (South) (SA)	64	0.00	0.00	0.00	*			
Administration		0.375	0.78	2.78	*			
Schools		0.875	1.72	1.00	*			
Hospital-South		0.15	2.46	1.75	*			
Ambulance		1.00	1.00	0.00	*			
TOTAL		2.40	5.96	5.53	*	2.0	2.0	2.0
					*			
South Peninsula Road (SA)	65	0.00	0.00	0.00	*			
Administration		0.375	0.78	2.78	*			
Schools		0.875	1.72	1.75	*			
TOTAL		1.25	2.50	4.53	*	2.0	2.0	2.0
					*			

Other Area	66				*			
Administration		0.375	0.78		*			
Schools		0.875	1.72		*	2.0	2.0	2.0
TOTAL		1.25	2.50		*			
					*			
East Peninsula Road (SA)	67	0.00	0.00		*			
Administration		0.375	0.78		*			
Schools		0.875	1.72		*			
TOTAL		1.25	2.50		*	2.0	2.0	5.0
					*			
Soldotna ('1st)	70	5.35	7.50	0.00	*			
Administration		0.375	0.78	3.50	*			
Schools		0.875	1.72	1.75	*			
Hospital-Central		0.58	0.89	1.00	*			
Ambulance		1.00	1.00	0.71	*			
TOTAL		8.18	14.35	6.96	*	2.0	2.0	2.0
					*			
Kachemak ('2nd)	80	2.00	2.00	0.00	*			
Administration		0.375	0.78	2.00	*			
Schools		0.875	1.72	1.75	*			
Hospital-South		0.15	2.46	2.78	*			
TOTAL		3.40	6.96	6.53	*	2.0	2.0	2.0
					*			
KETCHIKAN GATEWAY BOROUGH					*			
(Second Class)					*			
					*			
Ketchikan (HR)	01	4.10	6.48		*			
Administration		0.28	0.18		*			
Schools		0.72	0.72		*			
Fire		0.70	1.23		*			
Other		0.00	0.79		*			
TOTAL		5.80	9.40	12.00	*	4.0	4.0	4.0
					*			
					*			
Shoreline (SA)	02	0.00	0.00		*			
Administration		0.28	0.18		*			
Schools		0.72	0.72		*			
Fire		1.50	0.75		*			
Other		0.00	0.10		*			
TOTAL		2.50	1.75	4.10	*	1.5	1.5	1.5
					*			
Other Area	03				*			
Administration		0.28	0.18		*			
Schools		0.72	0.72		*			
Other		0.00	0.10		*			
TOTAL		1.00	1.00	3.10	*	1.5	1.5	1.5
					*			
Southeast Fire District	04				*			
Administration			0.18		*			
Schools			0.72		*			
Fire			1.00		*			
Other			0.10		*			1.5
TOTAL			2.00	4.10	*			
					*			
South Tongass	54				*			
Administration			0.18		*			
Schools			0.72		*			
Fire			1.00		*			
Other			0.10		*			
TOTAL			2.00	4.10	*			1.5

KODIAK ISLAND BOROUGH					*			
(Second Class)					*			
					*			
Kodiak (HR)	01	4.00	0.00		*			
Administration		2.76	2.00		*			
Schools		2.24	3.75		*			
TOTAL		9.00	5.75	5.00	*	3.0	3.0	3.0
					*			
Other Area	05				*			
Administration		2.76	0.00		*			
Schools		2.24	3.75		*			
TOTAL		5.00	3.75	3.75	*			0
					*			
Fire Road	06				*			
Administration			0.00		*			
Schools			3.75		*			
Fire			2.00		*			
TOTAL			5.25	5.25	*			0
					*			
Sewer, Water and Road (SA)	07				*			
Administration		2.76	0.00		*			
Schools		2.24	3.75		*			
Fire		1.50	3.50		*			
Sewer		0.00	0.00		*			
TOTAL		6.50	7.25	7.25	*			0
					*			
Fire District (SA)	08				*			
Administration		2.76	0.00		*			
Schools		2.24	3.75		*			
Fire		1.50	1.50		*			
TOTAL		6.50	5.25	5.25	*			0
					*			
Road District	09	0.00	0.00		*			
Administration		2.76	0.00		*			
Schools		2.24	3.75		*			
Roads		1.00	1.00		*			
TOTAL		6.00	4.75	4.75	*			0
					*			
Akhiok ('2nd)		0.00			*			
Administration		2.76			*			
Schools		2.24			*			
TOTAL		5.00	3.75	3.75	*			0
					*			
Larsen Bay (SA)		0.00			*			
Administration		2.76			*			
Schools		2.24			*			
TOTAL		5.00	3.75	3.75	*			0
					*			
Old Harbor ('2nd)		0.00			*			
Administration		2.76			*			
Schools		2.24			*			
TOTAL		5.00	3.75	3.75	*			0
					*			
Ouzinkie ('2nd)		0.00			*			
Administration		2.76			*			
Schools		2.24			*			
TOTAL		5.00	3.75	3.75	*			0
					*			
Port Lions ('2nd)		0.00			*			

Administration			2.76			*	
Schools			2.24			*	
TOTAL			5.00	3.75	3.75	*	0
						*	
MATANUSKA-SUSITNA BOROUGH						*	
						*	
Wasilla Fire	01		0.00	0.00	0.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Fire			0.60	0.70	0.70	*	
Other			0.00	0.60	0.50	*	
TOTAL			6.00	8.60	8.50	*	0
						*	
Butte Fire (SA)	02		0.00	0.00	0.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Fire			0.40	0.40	0.40	*	
Other			0.00	0.60	0.50	*	
TOTAL			5.80	8.30	8.20	*	0
						*	
Greater Palmer (SA)	03		0.00	0.00	0.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Fire			0.60	0.70	0.70	*	
Other			0.00	0.60	0.50	*	
TOTAL			6.00	8.50	8.50	*	0
						*	
Sutton Fire (SA)	04		0.00	0.00	0.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Fire			2.00	2.00	2.00	*	
Other			0.00	0.60	0.50	*	
TOTAL			7.40	9.90	9.80	*	0
						*	
Palmer (HR)	05		4.00	4.00	4.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
TOTAL			8.90	11.30	11.30	*	0
						*	
Other Area						*	
Administration	06		2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Other			0.00	0.60	0.50	*	
TOTAL			5.40	7.90	7.80	*	0
						*	
Talkeetna Flood Control (SA)	07	1.40	0.00	0.00	0.00	*	
Administration			2.65	1.75	1.73	*	
Schools			2.25	5.55	5.57	*	
Land Fill & Library			0.50	0.00	0.00	*	
Fire			1.00	1.00	1.00	*	
Flood Control			0.00	0.00	0.00	*	
Other			0.00	0.60	0.50	*	
TOTAL			6.40	8.90	8.88	*	0
						*	
Garden Terrace Estates (SA)	08		0.00	0.00	0.00	*	

Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.50	*	
Fire		0.60	0.70	0.70	*	
Other		0.00	1.60	1.30	*	
TOTAL		6.00	9.60	9.80	*	0
					*	
Houston ('2nd)	12	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
TOTAL		4.90	7.30	7.30	*	0
					*	
Wasilla ('2nd)	13	0.70	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Fire		0.60	0.70	0.70	*	
Other		0.00	0.00	0.40	*	
TOTAL		6.20	8.30	8.40	*	0
					*	
Trapper Creek Road (SA)	18	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.00	*	
Other		0.00	0.00	0.40	*	
TOTAL		5.40	7.90	7.80	*	0
					*	
Lakes Fire Service (SA)	22	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.00	*	
Fire		1.50	1.50	1.50	*	
Other		0.00	0.00	0.50	*	
TOTAL		6.90	9.40	9.30	*	0
					*	
Talkeetna Fire Service (SA)	24	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.00	*	
Fire		1.00	1.00	1.00	*	
Other		0.00	0.60	0.50	*	
TOTAL		6.40	8.90	8.80	*	0
					*	
Fishhook (SA)	32	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.00	*	
Fire		1.20	1.20	1.20	*	
Other		0.00	0.60	0.50	*	
TOTAL		6.60	9.10	9.00	*	0
					*	
Big Lake (SA)	33	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	
Schools		2.25	5.55	5.57	*	
Land Fill & Library		0.50	0.00	0.00	*	
Fire		1.20	1.20	1.20	*	
Other		0.00	0.60	0.50	*	
TOTAL		6.60	9.10	8.80	*	0
					*	
Meadow Lake (SA)	34	0.00	0.00	0.00	*	
Administration		2.65	1.75	1.73	*	

Schools	2.25	5.55	5.57	*			
Land Fill & Library	0.50	0.00	0.00	*			
Fire	0.60	0.60	0.60	*			
Other	0.00	0.60	0.50	*			
TOTAL	6.00	8.50	8.80	*			0
				*			
NORTH SLOPE BOROUGH				*			
(Home Rule)				*			
				*			
Anaktuvuk Pass ('2nd)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	3.0	3.0	3.0
				*			
Barrow ('1st)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	6.0	6.0	6.0
				*			
Kaktovik ('2nd)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	3.0	3.0	3.0
				*			
Other Area				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	3.0	3.0	3.0
				*			
Nuiqsut ('2nd)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	3.0	3.0	3.0
				*			
Point Hope (2nd)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	5.0	5.0	5.0
				*			
Wainwright (2nd)				*			
Administration	5.47	5.38	(30.00)	*			
Schools	0.00	0.00		*			
Bonded Debt	11.23	11.04		*			
TOTAL	16.70	16.42	18.37	*	6.0	6.0	6.0
				*			
SITKA, CITY AND BOROUGH				*			
(Unified Home Rule)				*			
				*			
Unified District				*			
Administration	1.50	1.50	1.50	*			
Schools	1.50	1.50	1.50	*			
TOTAL	3.00	3.00	3.00	*	4.0	4.0	4.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	Property Tax 1982	1983	1984	Sales Tax 1982	1983	1984
CORDOVA (Home Rule)							
Administration							
Schools							
Pool							
TOTAL		1.00	1.00	1.00	4.0	4.0	4.0
CRAIG (First Class)							
Administration		6.70	7.00	7.00	3.0	3.0	3.0
TOTAL							
DILLINGHAM (First Class)							
Administration		3.00	3.00				
Schools							
TOTAL		3.00	3.00	3.00	3.0	3.0	3.0
EAGLE (Second Class)							
Administration		1.86	0.44	0.00		3.0	0
NENANA (First Class)							
Administration		10.00	11.00				
Schools							
Water and Sewer							
TOTAL		10.00	11.00	11.00	3.0	3.0	3.0
NOME (First Class)							
Administration		7.00	9.00	9.00	3.0	3.0	0
PELICAN (First Class)							
Administration		1.40	1.39	1.14			
Schools		0.40	0.10	0.30			
Library		0.00	0.08	0.45			
Public Health		0.60	0.44	0.60			
Public Works		0.90	0.56	0.60			
Fire		0.50	0.22	0.21			
Harbor		0.20	0.20	0.21			
Roads and Trails		0.00	0.00	0.09			
Landfill		0.00	0.00				
Other			0.01				
TOTAL		4.00	3.00	3.00	3.0	3.0	3.0
PETERSBURG (Home Rule)							
Zone I							
Administration			3.40				
Schools			0.00				
TOTAL		2.00	3.40	6.00	5.0	5.0	5.0
Zone II							
Administration			2.72				
Schools			0.00				
TOTAL		1.00	2.72	4.80	5.0	5.0	5.0

SKAGWAY (First Class)							
Zone I							
Administration	0.926	1.36					
Schools	0.080	0.11					
Public Works	1.080	0.96					
Mus./Libr./Cem./Parks	0.224	0.58					
Fire	0.090	0.11					
Police	0.600	0.88					
TOTAL	3.000	4.00	4.00		3.0	3.0	3.0
Zone II							
Administration	0.726	1.08					
Schools	0.060	0.09					
Public Works	0.850	0.77					
Mus./Libr./Cem./Parks	0.194	0.45					
Fire	0.080	0.09					
Police	0.480	0.70					
TOTAL	2.390	3.18	3.18		3.0	3.0	3.0
Zone III							
Administration	0.457	0.69					
Schools	0.040	0.06					
Public Works	0.530	0.48					
Mus./Libr./Cem./Parks	0.123	0.28					
Fire	0.050	0.05					
Police	0.300	0.44					
TOTAL	1.500	2.00	2.00		3.0	3.0	3.0
Zone IV							
Administration	0.1761	0.26					
Schools	0.0150	0.02					
Public Works	0.1900	0.17					
Mus./Libr./Cem./Parks	0.0540	0.12					
Fire	0.1900	0.02					
Police	0.1159	0.17					
TOTAL	0.5700	0.76	0.76		3.0	3.0	3.0
UNALASKA (First Class)							
Administration	12.57	12.57	12.57		1.0	1.0	2.0
VALDEZ (Home Rule)							
Zone I							
Administration	3.5113	8.2408	8.1438				
Schools	3.3896	3.5519	3.4369				
TOTAL	6.9009	11.7927	11.5807				0
Zone II							
Administration	3.5113	8.2408	8.1438				
Schools	3.3896	3.5519	3.4369				
TOTAL	6.9009	11.7927	11.5807				0
WHITTIER (Second Class)							
Administration	5.00	5.00	5.00		3.0	3.0	3.0
WRANGELL (Home Rule)							
Zone I							
Administration	2.17	0.82	1.46				

Schools	0.93	0.78	1.34	*			
TOTAL	3.10	1.60	2.80	*	0	0	5.0
				*			
Zone II				*			
Administration	2.82	1.06	1.89	*			
Schools	1.21	1.02	1.75	*			
TOTAL	4.03	2.08	3.64	*	5.0	0	5.0
				*			
Zone III				*			
Administration	3.47	1.31	2.33	*			
Schools	1.49	1.25	2.15	*			
TOTAL	4.96	2.56	4.48	*	5.0	0	5.0
				*			
Zone IV				*			
Administration	4.34	1.63	2.91	*			
Schools	1.86	1.57	2.69	*			
TOTAL	6.20	3.20	5.60	*	5.0	0	5.0
				*			
YAKUTAT (First Class)				*			
Administration		12.30		*			
Schools		0.00		*			
TOTAL	13.70	12.30	12.30	*	0	0	2.0

TABLE X

MUNICIPAL SALES TAX RATES

CITIES (Class)	Sales Tax % 1982	1983	1984
Akiachak	2.0	2.0	0.0
Akiak	0.0	0.0	0.0
Akolmiut	2.0	2.0	0.0
Akutan	** 0.5	0.005	0.5
Alakanuk	** 2.0	2.0	** 2.0
Aleknagik	0.0	0.0	0.0
Allakaket	0.0	0.0	0.0
Ambler	2.0	2.0	2.0
Anderson	3.0	3.0	3.0
Angoon	2.0	2.0	2.0
Aniak	0.0	0.0	0.0
Anvik	0.0	0.0	0.0
Atmautluak	3.0	3.0	0.0
Bethel	5.0	5.0	5.0
Brevig Mission	*	*	3.0
Buckland	2.0	2.0	2.0
Chefornak	2.0	2.0	2.0
Chevak	2.0	2.0	2.0
Chuathbaluk	0.0	0.0	0.0
Clark's Point	*	*	0.0
Deering	3.0	3.0	3.0
Delta Junction	0.0	0.0	0.0
Diomede	3.0	3.0	3.0
Eek	2.0	2.0	2.0
Ekwok	0.0	0.0	0.0
Elim	2.0	2.0	2.0
Emmonak	2.0	2.0	2.0
Fort Yukon	3.0	3.0	3.0
Fortuna Ledge	0.0	0.0	0.0
Galena	3.0	3.0	3.0
Gambell	3.0	3.0	3.0
Golovin	0.0	0.0	2.0
Goodnews Bay	0.0	0.0	0.0
Grayling	0.0	0.0	0.0
Holy Cross	0.0	0.0	0.0
Hoonah	3.0	3.0	3.0
Hooper Bay	2.0	2.0	2.0
Hughes	0.0	0.0	0.0
Huslia	0.0	0.0	0.0
Hydaburg	0.0	0.0	0.0
Kake (1st class)	3.0	3.0	3.0
Kaltag	0.0	0.0	0.0
Kasaan	0.0	0.0	0.0
Kiana	2.0	2.0	*
King Cove	0.0	0.0	0.0
Kivalina	2.0	2.0	2.0
Klawock	2.0	2.0	*
Kobuk	0.0	0.0	0.0
Kotlik	2.0	2.0	2.0
Kotzebue	3.0	3.0	3.0
Koyuk	2.0		*
Koyukuk	*	*	0.0
Kupreanof	0.0	0.0	0.0
Kwethluk	0.0	0.0	0.0
Lower Kalskag	0.0	0.0	0.0
Manokotak	*	2.0	2.0
McGrath	0.0	0.0	0.0
Mekoryuk	2.0	2.0	2.0
Mountain Village	2.0	2.0	2.0
Napakiak	2.0	2.0	2.0
Napaskiak	0.0	0.0	0.0
Newhalen	0.0	0.0	0.0
New Stuyahok	0.0	0.0	0.0
Newtok	3.0	3.0	3.0
Nightmute	2.0	0.0	2.0
Nikolai	0.0	0.0	0.0
Nondalton	0.0	0.0	0.0
Noorvik	2.0	2.0	*
Nulato	0.0	0.0	0.0
Pilot Station	2.0	2.0	2.0
Platinum	*	0.0	0.0
Point Hope	2.0	2.0	3.0
Port Alexander	2.0	2.0	2.0
Port Heiden	0.0	*	0.0
Quinhagak	1.0	1.0	*
Ruby	0.0	0.0	0.0
Russian Mission	*	*	0.0
Saint Mary's	0.0	0.0	0.0
Saint Michael	2.0	2.0	2.0
Saint Paul	3.0	3.0	*
Sand Point	3.0	2.0	*
Savoonga	3.0	3.0	3.0
Scammon Bay	2.0	2.0	*
Selawik	3.0	3.0	3.0
Shageluk	0.0	0.0	0.0
Shaltoolik	2.0	2.0	3.0
Sheldon Point	0.0	0.0	0.0
Shishmaref	1.0	0.0	1.0
Shungnak	2.0	2.0	2.0
Stebbins	2.0	2.0	2.0
Tanana	2.0	2.0	2.0
Teller	3.0	3.0	1.0
Tenakee Springs	1.0	1.0	*
Togiak	2.0	*	*
Toksook Bay	2.0	2.0	2.0
Tuluksak	0.0	0.0	0.0
Tununak	2.0	2.0	*
Unalakleet	3.0	3.0	*
Upper Kalskag	0.0	0.0	0.0
Wales	1.0	1.0	1.0
White Mountain	1.0	1.0	1.0

* Did not report
** Raw fish only

TABLE XI

PROPERTY AND SALES TAX REVENUE RECAP

The following table presents an estimated recap of property and sales tax revenues received in taxing municipalities throughout the state. Note that the table is based on 1984 assessed values and revenues, and includes only those municipalities actually levying a property tax.

The breakdown of Assessed Values, i.e., Residential, Vacant, and Commercial, are estimates made by this office based on information available. The estimated revenues in these categories were obtained by multiplying each assessed value by each service area mill levy. The $10,000 local option residential exemption was not taken into account, as those numbers were not available.

The estimates for each Borough include the estimates for cities located within that Borough.

Although the valuation of each category was estimated, the total revenue for each municipality should be reasonably accurate.

ESTIMATED 1984 PROPERTY AND SALES TAX REVENUE RECAP
TABLE XI - A
ASSESSED VALUES

MUNICIPALITY	RESIDENTIAL PROPERTY VALUE	VACANT PROPERTY VALUE	COMMERCIAL PROPERTY VALUE	PERSONAL PROPERTY VALUE	OIL & GAS PROPERTY VALUE	TOTAL PROPERTY VALUE
BOROUGHS						
Anchorage, Municipality of	8,648,123,763	917,054,671	893,597,113	1,438,415,310	85,796,600	11,982,987,457
Bristol Bay	10,743,871	4,907,459	31,813,670	54,486,589	0	101,951,589
Fairbanks	1,071,598,473	530,642,590	489,736,820	0	627,613,530	2,719,591,413
Haines	38,254,671	7,993,184	15,466,596	12,395,170	0	74,109,621
Juneau, City & Borough	529,784,371	71,444,799	491,781,530	139,178,675	0	1,232,189,375
Kenai Peninsula	505,497,539	1,001,531,711	549,275,435	230,080,900	579,456,200	2,865,841,785
Ketchikan Gateway	175,949,588	112,985,311	275,599,401	68,983,130	0	633,517,430
Kodiak	207,843,491	40,784,391	76,807,380	64,550,756	0	389,986,018
Matanuska-Susitna	532,978,485	732,283,544	309,715,431	90,995,957	1,626,460	1,667,499,877
North Slope	46,389,698	5,789,231	301,259,561	182,402,500	11,732,896,800	12,268,737,790
Sitka, City & Borough	137,471,891	27,834,001	165,928,296	389,273,220	0	720,507,408
TOTAL BOROUGHS	11,904,635,841	3,453,150,892	3,600,981,233	2,670,762,207	13,027,389,590	34,656,919,763
CITIES						
Cordova	31,543,711	6,812,028	29,488,001		-0-	67,843,740
Craig	8,943,588	997,491	4,266,021	7,439,200	-0-	21,646,300
Dillingham	25,471,911	5,621,934	30,106,359	27,498,325	-0-	88,698,529
Nenana	4,016,586	2,054,371	701,368	4,461,611	-0-	11,233,936
Nome	57,913,601	31,551,044	67,941,512	23,663,869	-0-	181,070,026
Pelican	3,851,183	300,561	2,893,356	4,982,300	-0-	12,027,400
Petersburg	42,059,711	6,593,410	46,124,619	10,223,196	-0-	105,000,936
Skagway	17,344,895	5,991,714	28,561,491	10,090,100	-0-	78,200,400
Unalaska	6,989,505	5,630,694	31,953,001	33,627,200	-0-	78,200,400
Valdez	65,841,059	27,986,005	59,600,386	-0-	1,545,318,230	1,698,745,680
Wrangell	40,749,990	19,535,401	16,300,939	-0-	-0-	76,586,330
Yakutat	3,075,198	3,715,461	2,734,900	-0-	2,103,420	11,628,979
TOTAL CITIES	307,800,938	116,790,114	320,671,953	111,895,701	1,547,421,650	2,404,580,356

ESTIMATED 1984 PROPERTY AND SALES TAX REVENUE RECAP

TABLE XI - B

REVENUES

MUNICIPALITY	RESIDENTIAL PROPERTY REVENUE	VACANT PROPERTY REVENUE	COMMERCIAL PROPERTY REVENUE	PERSONAL PROPERTY REVENUE	OIL & GAS PROPERTY REVENUE	SALES TAX REVENUE	TOTAL REVENUE
BOROUGHS							
Anchorage, Municipality of	80,497,743	9,246,381	4,866,716	7,568,451	856,577	0	103,035,868
Bristol Bay	83,793	35,495	149,732	158,694	0	1,957,797	2,385,511
Fairbanks	11,548,154	2,373,471	2,025,091	0	5,470,954	98,124	21,515,794
Haines	161,402	48,058	150,372	4,060	0	639,633	1,003,525
Juneau, City & Borough	5,974,441	984,371	4,543,921	1,497,348	0	9,719,731	22,719,812
Kenai Peninsula	4,195,507	4,546,849	2,943,850	973,593	2,412,892	5,715,110	20,787,801
Ketchikan Gateway	285,431	71,485	139,749	101,491	0	1,932,105	2,530,261
Kodiak	749,838	81,471	462,011	348,492	0	0	1,641,812
Matanuska-Susitna	3,877,540	5,736,991	994,738	487,842	12,686	0	11,109,797
North Slpe	9,799,597	1,025,612	84,964,853	46,687,163	215,532,943	3,897,371	361,907,539
Sitka, City & Borough	510,687	63,998	31,792	598,354	0	2,703,487	3,908,318
TOTAL BOROUGHS	117,684,133	24,214,182	101,272,825	58,425,488	224,286,052	26,663,358	552,546,038
CITIES							
Cordova	25,105	2,489	24,917	0	0	1,070,000	1,122,511
Craig	71,095	3,150	48,307	2,010	0	247,476	372,038
Dillingham	73,684	9,989	73,049	72,998	0	642,461	872,181
Nenana	32,061	13,785	7,342	45,693	0	89,646	188,527
Nome	392,179	33,592	236,842	43,491	0	1,067,169	1,773,273
Pelican	13,514	1,274	8,149	15,625	0	65,466	104,028
Petersburg	140,563	20,946	125,555	44,135	0	1,162,040	1,493,239
Skagway	75,915	23,741	149,783	0	0	252,090	501,529
Unalaska	79,951	81,560	520,199	399,715	0	706,380	1,787,805
Valdez	7,543,991	3,988,544	7,612,297	0	17,898,447	0	37,043,279
Wrangell	99,874	70,649	32,505	0	0	1,015,000	1,218,028
Yakutat	30,012	37,425	39,774	0	23,374	115,496	246,081
TOTAL CITIES	8,577,944	4,287,144	8,878,719	623,667	17,921,821	6,433,224	46,722,519

Chapter 5

APPENDICES AND SUPPORTING DATA

Appendix A

House Concurrent Resolution No. 14

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.

Appendix B

Farm Land Use Assessment

APPENDIX B

FARM USE LAND ASSESSMENT
AS 29.53.035

Effective January 1, 1968, the first Farm and Agricultural Land Deferred Tax Program was enacted (ch 82 SLA 1967). Effective January 1, 1975, the act was substantially amended (sec 1 ch 90 SLA 1974). Effective January 1, 1977, the act was further amended (sec 3 ch 229 SLA 1976). And effective September 10, 1978, the filing deadline was moved to May 15 (sec 1 ch 66 SLA 1978).

The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%, provided for the averaging of income over a three year period, provided for estimated farm income for the current year, provided for the use of the lessee farm income to qualify the owner for farm use assessment, increased to seven years the deferred tax payment provision, and provided for reimbursement by the state of property tax revenue lost to the municipality through the operation of the act.

The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program requires a differential assessment for qualified farm land, with the owner's paying taxes on the land value as a farm, and the State's paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the past several years has vividly demonstrated the difficulty of administering the existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

FARM USE LAND ASSESSMENT

FY 84 PROGRAM SUMMARY BREAKDOWN MUNICIPALITY	NUMBER OF APPLICANTS	NUMBER OF ACRES	FULL AND TRUE LAND VALUE	TOTAL DEFERRED VALUE	TOTAL DEFERRED TAX
ANCHORAGE, MUNICIPALITY OF	2	116.39	$ 1,396,000	$ 1,356,538	$ 11,138.05
FAIRBANKS NORTH STAR BOROUGH	23	3,367.12	5,171,830	4,622,480	31,596.62
HAINES BOROUGH	1	14.09	90,600	49,000	281.58
KENAI PENINSULA BOROUGH	17	3,316.79	4,192,900	3,539,300	20,361.89
KODIAK ISLAND BOROUGH	3	406.54	1,231,845	985,477	3,695.49
MATANUSKA-SUSITNA BOROUGH	75	11,938.96	17,244,860	15,560,240	133,952.12
STATEWIDE TOTAL	121	19,159.89	$29,328,035	$26,113,035	$201,025.75
AVERAGE PER APPLICANT	1	158.35	$ 242,380	$ 215,810	$ 1,661.37
AVERAGE PER ACRE			$ 1,531	$ 1,363	$ 10.49
SEVEN-YEAR SUMMARY OF PROGRAM PERFORMANCE					
FISCAL YEAR 1978	86	15,467	$13,807,490	$11,373,877	$118,616
FISCAL YEAR 1979	87	13,562	17,283,615	15,328,994	140,092
FISCAL YEAR 1980	108	16,412	19,705,705	18,338,680	145,129
FISCAL YEAR 1981	116	17,666	22,997,524	20,348,079	178,714
FISCAL YEAR 1982	115	19,197	29,653,344	20,595,440	142,249
FISCAL YEAR 1983	115	19,636	23,862,462	22,006,210	122,924
FISCAL YEAR 1984	121	19,159	$29,328,035	$26,113,035	$201,025

Revenues collected through FY 84, as a result of withdrawal from the program, are as follows:

Number of Applicants:	2	Tax Deferred:	$ 5,691.38
Number of Acres:	110.51	Tax and Interest Collected:	$ 7,628.05

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION:

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974; am sec 3 ch 229 SLA 1976; am sec 1 ch 66 SLA 1978)

ALASKA ADMINISTRATIVE CODE TITLE 19,
DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. INCOME VERIFICATION. (a) In addition to the application prescribed in 19 AAC 38.010, an applicant must establish before May 15th of the assessment year that the gross income attributed to farm use land is at least 10 percent of the applicant's yearly gross income, by either

(1) providing the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility; or

(2) providing the department with copies of signed federal income tax returns submitted to the Internal Revenue Service for the previous year.

(b) Failure to provide documentation as required by this section forfeits the claim for reimbursement for that assessment year. (Eff. 11/24/82, Register 84)

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75, Reg. 56)

Appendix C

Senior Citizen Property Tax Relief Programs

- Tax Exemption For Homeowners
- Equivalency Payments For Renters

DISABLED VETERANS TAX RELIEF PROGRAMS

The 13th Alaska Legislature established three new programs which benefit disabled veteran, whose disability has been rated as 50 per cent or more:

The "Disabled Veterans Homeowner's Exemption"* exempts the permanent dwelling of a disabled veteran, whose disability has been rated as 50 per cent or more, from municipal property tax. The State reimburses the municipality for the lost revenues.

The "Disabled Veterans Property Tax Equivalency Payment"* reimburses the eligible disabled veteran renter for the portion of their rent that pays for property tax.

The "Senior Citizen/Disabled Veteran Rental Sales Tax Payment"* this program grants direct payment to the eligible senior citizen/disabled veteran for sales tax on rent in a municipality that (1) does not levy and collect a property tax and (2) levies and collects a sales tax for residential property.

* Effective January 1, 1985 (Chapter 40 SLA 1984)

APPENDIX C-1

SENIOR CITIZEN HOMEOWNER EXEMPTION
AS 29.53.020(e)-(i)

Effective January 1, 1973, Alaska's first Senior Citizen Property Tax Exemption Program was enacted (ch 118 SLA 1972). Effective January 1, 1974, the $10,000 gross annual income limitation as a prerequisite to eligibility was deleted (sec 1 ch 60 SLA 1974). Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized (sec 1 ch 65 SLA 1975). Effective January 1, 1977, a formula was adopted for determining an assessed value exemption limit each year (sec 1 ch 217 SLA 1976). Effective January 1, 1977, the exemption limit was retroactively deleted (sec 1 ch 97 SLA 1977).

The law provides that the permanent place of abode of a resident 65 years of age or older may be eligible for exemption from property tax levied by a municipality.

State reimbursement is provided to the municipality for revenue lost in operation of the program.

A breakdown of the FY 83 program impact listed by participating municipalities is illustrated in the table on the following page.

A eight-year performance summary is outlined below:

FISCAL YEAR	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TOTAL REVENUE REIMBURSEMENT	AVERAGE VALUE PER APPLICATION	AVERAGE TAX PER APPLICATION
[1]FY 77	2,608	$ 76,737,060	$1,171,227	$29,424	$449
FY 78	2,909	$104,306,352	$1,512,983	$35,856	$520
FY 79	3,108	$128,810,117	$1,761,540	$41,445	$567
FY 80	3,393	$165,159,728	$1,899,611	$48,677	$560
FY 81	3,842	$211,428,981	$2,291,811	$55,031	$596
FY 82	4,147	$277,154,113	$1,757,887	$66,833	$423
FY 83	4,893	$324,220,034	$2,092,317	$66,262	$428
FY 84	5,156	$392,215,073	$3,146,618	$76,070	$610

[1]The fiscal year time frame was difficult to meet in view of municipal schedules; therefore, FY 76 funds were allowed to lapse and FY 76 reimbursements were made from the FY 77 appropriation.

SENIOR CITIZEN HOMEOWNER EXEMPTION
FY 84 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITIES BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
ANCHORAGE, MUNICIPALITY OF	2,139	$173,133,918	$1,523,655	$80,942	$712
BRISTOL BAY	7	390,017	1,950	55,717	279
FAIRBANKS NORTH STAR	607	39,658,505	305,514	65,335	503
HAINES	54	2,792,000	14,877	51,704	276
JUNEAU, CITY & BOROUGH	420	35,596,650	374,212	84,754	891
KENAI PENINSULA	522	37,718,799	245,309	72,258	470
KETCHIKAN GATEWAY	299	20,556,900	134,067	68,752	448
KODIAK ISLAND	111	9,074,299	49,586	81,750	447
MATANUSKA-SUSITNA	464	38,497,320	337,708	82,968	728
NORTH SLOPE	24	1,343,110	20,555	55,963	857
SITKA, CITY & BOROUGH	129	10,232,880	30,699	79,325	238
TOTAL BOROUGHS	4,776	$368,994,398	$3,038,132	$77,260	$636
CITIES					
CORDOVA	36	$ 2,161,825	$ 2,162	$ 60,051	$ 60
CRAIG	7	383,950	2,688	54,850	384
DILLINGHAM	23	2,603,591	7,811	113,200	340
NENANA	18	421,290	4,689	23,405	261
NOME	52	2,093,011	18,837	40,250	362
PELICAN	3	103,290	310	34,430	103
PETERSBURG	94	7,254,170	23,667	77,172	252
SKAGWAY	25	1,550,245	5,681	62,010	227
UNALASKA	6	400.258	5,031	66,710	839
VALDEZ	22	1,631,480	19,240	74,158	875
WHITTIER	6	144,585	723	24,098	121
WRANGELL	77	3,956,730	11,296	51,386	147
YAKUTAT	11	516,250	6,350	46,932	577
TOTAL CITIES	380	$ 23,220,675	$ 108,485	$ 61,107	$286
STATEWIDE TOTAL	5,156	$392,215,073	$3,146,618	$ 76,070	$610

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 35, SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 35.010. Method of Application. Applications for the senior citizens' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

19 AAC 35.020. Forms. Form 21-400 is hereby adopted by the department for use in the application for senior citizens' property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.030. Obtaining Forms. Application forms are available only from the office of the clerk or assessor of the municipality. Eff. 1/28/73, Reg. 45)

19 AAC 35.040. Submission of Applications. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

19 AAC 35.050. Submission of Amended Application. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.060. Supplementary Information. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. Confidentiality. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. Applicability of Income Criteria. (a)(b)&(c) Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.085. ELIGIBILITY. (a) When an eligible person and his or her spouse occupy the same permanent place of abode, the reimbursement applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(b) The spouse of a previous applicant filing for the first time on property exempted in a prior year must qualify for the exemption in the same manner as for any new filing.

(c) If property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, to be eligible for reimbursement, applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse as a place of abode.

(d) The real property eligible for reimbursement under this chapter includes

(1) primary parcel: the entire parcel of real property owned and occupied by an applicant as a permanent place of abode; and

(2) subsidiary parcel: a parcel of real property adjacent to the primary parcel described under (1) of this subsection, subject to approval by the department.

19 AAC 35.090. APPLICABILITY OF LIENS. Repealed.

19 AAC 35.095. OTHER STATUTORY ENCUMBRANCES.
Approval of the property for the property tax exemption does not exempt the property from other statutory encumbrances.

19 AAC 35.100. Penalty. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. Appeal. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.
(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. Definitions. In this chapter
(1) repealed. (Eff. 1/27/73, Reg. 48);
(2) "exemption year" means the calendar year for which the exemption is sought;
(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;
(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;
(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;
(6) "ownership" means possession of an interest in real property, including but not limited to, a mobile home or condominium, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;
(7) "department" means the Department of Community and Regional Affairs;
(8) "senior citizen" means one who is age 65 or older before January 1 of the exemption year. (Eff. 1/28/73, Register 45; am 4/18/73, Register 45; am 1/27/74, Register 48; am 3/31/76, Register 57; am 11/24/82 Register 84)

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation: ...

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972) granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (am secs 1,2 ch 60 SLA 1973; am sec 1 ch 65 SLA 1975; am sec 1 ch 191 SLA 1976: am sec 1

ch 60 SLA 1973; am sec 1 ch 65 SLA 1975; am sec 1 ch 191 SLA 1976; am sec 1 ch 217 SLA 1976; am secs 1, 2 ch 229 SLA 1976; am sec 1 ch 97 SLA 1977)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

SENIOR CITIZEN RENTER PAYMENT
FY 84 PROGRAM SUMMARY

BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ANNUAL RENT PAID	PAYMENT AMOUNT	AVERAGE ANNUAL RENT PER APPLICATION	AVERAGE PAYMENT PER APPLICATION
Anchorage, Municipality of	305	1,149,504.93	101,901.73	3,768.87	334.10
Fairbanks North Star	75	323,554.70	25,220.59	4,314.06	336.27
Haines	5	14,417.12	1,095.72	2,883.42	219.14
Juneau, City & Borough of	83	372,003.02	39,059.34	4,481.96	470.59
Kenai Peninsula	42	97,201.95	8,660.59	2,314.33	206.20
Ketchikan Gateway	40	139,504.60	13,019.19	3,487.62	325.48
Kodiak Island	47	140,548.28	7,968.17	2,990.33	169.54
Matanuska - Susitna	14	58,093.29	5,831.22	4,149.52	416.52
North Slope	1	4,200.00	643.21	4,200.00	643.21
Sitka, City & Borough of	25	107,570.00	3,273.61	4,302.80	130.94
TOTAL BOROUGHS	637	2,406,597.89	206,673.37	3,778.02	299.53
CITIES					
Cordova	3	5,914.00	649.36	1,971.00	216.45
Nenana	2	5,040.00	554.40	2,520.00	277.20
Nome	2	7,833.65	705.03	3,916.83	352.52
Pelican	1	2,100.00	63.00	2,100.00	63.00
Petersburg	10	33,320.00	1,125.68	3,332.00	112.57
Wrangell	6	20,357.00	651.44	3,392.83	108.57
Yakutat	1	1,224.00	150.55	1,224.00	150.55
TOTAL CITIES	25	75,788.65	3,899.46	3,031.55	155.98
STATEWIDE TOTAL	662	2,482,386.54	210,572.83	3,749.83	318.09

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 36 SENIOR CITIZEN PROPERTY TAX EQUIVALENCY PAYMENT

19 AAC 36.010. FORMS. (A) 21-405 is adopted by the department for use in application for the senior citizen renter property tax equivalency payment. Form 21-405a "rent certificate" is adopted by the department as a supplement to Form 21-405.

(b) Application forms will be supplied upon request by the office of the state assessor.

19 AAC 36.020. RENTAL PAYMENT VERIFICATION. Satisfactory evidence of payment and the amount paid, as required by AS 29.73.060 (c), includes:

(1) Form 21-405a, property completed by the landlord and attached to Form 21-405;

(2) cancelled checks payable to the landlord for rent paid;

(3) rent receipts or;

(4) a combination of the items in (1)-(3) of this section.

19 AAC 36.030. ELIGIBILITY. (a) To be eligible, property for which rent is paid must be subject to a local property tax. Payment in place of property tax is not considered local property tax for purposes of this chapter.

(b) To be eligible, a rental payment must be paid to the landlord and must exclude security deposits, rent paid for the year before the program year, and advance payments for the year after the program year. Rental charges for food, medical care and supplies, personal services, or other items not eligible. Sales tax paid to the landlord for the rental may be included in the eligible rent paid.

(c) An applicant may not receive a property tax exemption under AS 29.53.020(e) -- (i) and renter equivalency payment under AS 29.73.060 for the same program year unless a portion of a permanent place of abode is owned and a portion of the same permanent place of abode is rented.

(d) An applicant must be age 65 or older before January 1 of the program year to be eligible.

(e) Application for an equivalency payment must be mailed to the department by January 15 of the year following the program year.

19 AAC 36.040. VERIFICATION OF AGE. (a) Documentation of birth date is required the first year an applicant enters the program. Submission of one of the following documents clearly showing birth date of the applicant is adequate documentation:

(1) birth certificate;

(2) proof of eligibility for the Alaska Longevity Program, or any Alaska state program that requires similar adequate documentation of age;

(3) baptismal certificate showing date of birth and issued during the first few years of life;

(4) naturalization papers;

(5) a document issued by the Social Security Administration showing date of birth; or

(6) a Bureau of the Vital Statistics record of birth.

(b) The department will, in its discretion, accept as adequate documentation other documents attesting to the age of the applicant. (Eff. 11/24/82, Register 84)

Authority: AS 29.73.060
AS 44.47.980

19 AAC 36.050. COMPUTATION OF PAYMENT. (a) No payment will be made for less than $1.

(b) The property tax equivalent percentage for each home rule or general law municipality that levies a general property tax is based on the highest mill rate levied within that municipality during the program year.

(c) The mill rate levied against the abode most recently occupied is used to determine the equivalent percentage for that year. (Eff. 11/24/82, Register 84)

Authority: AS 29.73.060
As 44.47.980

19 AAC 36.060. DEFINITIONS. In this chapter

(1) "department" means the Department of Community and Regional Affairs;

(2) "program year" means the calendar immediately preceding the filing date.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 73, MISCELLANEOUS PROVISIONS

Sec. 29.73.060. Property Tax Equivalency Payments. (a) A resident of the state 65 years of age or older who rents a permanent place of abode is eligible for tax equivalency payments from the state through the Department of Community and Regional Affairs.

(b) For purposes of determining payments to eligible persons, the department shall calculate a property tax equivalent percentage for each home rule or general law municipality, which levies a general property tax, at the rate of one percent per mill. The property tax equivalent percentage applied to the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain tax equivalency payments the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and among themselves which shall receive payment. (sec 2 ch 217 SLA 1976; am sec 1 ch 124 SLA 1980)

Appendix D

Senior Citizen Special Assessments
Exemption: Water and Sewer

APPENDIX D

SENIOR CITIZEN SPECIAL ASSESSMENT EXEMPTION
AS 29.63.065

Effective September 2, 1975, the first senior citizen deferred tax program relating to special assessments was enacted (sec 1 cha 114 SLA 1975). Effective June 21, 1976, the act was repealed and reenacted (sec 1 cha 215 SLA 1976). Effective June 2, 1979, the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline (sec 23 ch 83 SLA 1979).

The law provides for deferred payment of special assessments levied by municipalities for the installation of sewer and/or water systems. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of the assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower or minor heir. Qualification must be verified each year in order for the deferment to be retained.

SENIOR CITIZEN SEWER & WATER ASSESSMENT DEFERMENT
FIVE YEAR PERFORMANCE SUMMARY

MUNICIPALITY	NUMBER APPLICATIONS APPROVED	AVERAGE DEFERMENT PER APPLICATION	TOTAL REVENUE REIMBURSEMENT
Anchorage, Municipality of	2	$3,701	$ 7,402
Fairbanks North Star Borough	23	2,680	61,655
Juneau, City & Borough of	12	2,179	26,152
Sitka, City of	7	5,598	39,190
TOTAL FY 80	44	$ 3,055	$134,399
Anchorage, Municipality of	3	$3,333	$10,001
Fairbanks North Star Borough	3	843	2,531
TOTAL FY 81	6	$ 2,088	$ 12,532
Fairbanks North Star Borough	1	$1,375	$ 1,375
Juneau, City & Borough of	1	972	972
TOTAL FY 82	2	$ 1,173	$ 2,347
Anchorage, Municipality of	3	$2,461	$ 7,383
Wasilla	3	3,517	14,068
TOTAL FY 83	6	$ 3,064	$ 21,451
Anchorage, Municipality of	1	$4,222	$4,222
Wasilla, City of	1	362	362
Palmer, City of	1	7,425	$7,425
TOTAL FY 84	3	$ 4,003	$ 12,009
TOTAL TO DATE FY 80 thru FY 84	61	2,996	$182,738

LIENS RELEASED & PAYMENTS RETURNED TO THE STATE GENERAL FUND

FISCAL YEAR	NUMBER OF ACCOUNTS	TOTAL REVENUE COLLECTED
FY 80	12	$ 12,841
FY 81	9	26,128
FY 82	9	9,482
FY 83	8	9,593
FY 84	14	22,783
	52	$ 80,827

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 37, SENIOR CITIZEN SPECIAL
SEWER AND WATER ASSESSMENT DEFERMENT

19 AAC 37.010. FORMS. (a) Form 21-401 is adopted by the department for use in filing an application for the Senior Citizen Special Sewer and Water Assessment Deferred Payment. Form 21-401b is adopted as the application form for annual renewal of the deferment.

(b) Application forms for the initial deferred payment (Form 21-401) are available only from the clerk, the assessor, or the revenue collector of a municipality. Application forms to renew the deferment (Form 21-401b) are available only from the department.

19 AAC 37.020. ELIGIBILITY. Eligibility requirements under AS 29.63.065 must be met as of the date the assessment district roll is certified under AS 29.63.050.

19 AAC 37.030 MUNICIPAL REIMBURSEMENT. Reimbursement to the municipality will be a lump sum amount equal to the amount authorized under AS 29.63.65(c) as determined by the municipality. Reimbursement will not include penalty or interest.

19 AAC 37.040. LIEN (a) Upon sale or transfer of all or a portion of the real property, subject to the requirements of AS 29.63.065(c), the entire lien becomes due and payable.

(b) Upon demonstrated need, the department will, in its discretion, arrange repayment of the lien in periodic installments. Upon repayment of the total amount the department will release the lien. If the payment schedule becomes 30 days delinquent, foreclosure of the lien will begin 60 days after notice of delinquency.

(c) Upon sale or other transfer of all or a portion of the real property, the department will release the lien on the entire property and issue a new lien on the portion retained by the claimant if:

(1) the amount of the lien is paid at the time of transfer on the transferred portion based upon a pro rata percentage at the time of the transfer, and

(2) legal descriptions of the transferred property and the retained property are filed with a new application for exemption.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 63, SPECIAL ASSESSMENT AND SERVICE AREAS
ARTICLE 1, SPECIAL ASSESSMENTS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560- 44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is

prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070- 34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Appendix E

Senior Citizen Motor Vehicle Registration Tax Payment

APPENDIX E

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT
AS 28.10.411(d)

The law requiring payment was enacted effective October 15, 1978. (ch 178 SLA 1978)
Administration began on January 1, 1979 by the Division of Motor Vehicles.

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

* The law provides for exemption from the locally imposed, state collected registration tax on a motor vehicle owned by a Senior Citizen. The Senior Citizen completes an exemption form at the time of registration and is exempt from the tax. That form is then forwarded to the Department of Community and Regional Affairs and the appropriate municipality is reimbursed.

A summary of program payments by municipalities for Fiscal Year 1984 is provided on the following page.

The five-year program performance summary is outlined below:

FISCAL YEAR	NUMBER OF AFFIDAVITS	MUNICIPAL REIMBURSEMENT	AVERAGE PER AFFIDAVIT
FY 80	2,696	$ 50,435	$18.71
FY 81	5,127	$ 88,156	$17.19
FY 82	5,141	$ 93,089	$18.10
FY 83	6,053	$110,839	$18.31
FY 84	6,220	$115,748	$18.60

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX
FY 84 PROGRAM

MUNICIPALITY	NO. OF AFFIDAVITS	$ MVRT	TOTAL NO. OF AFFIDAVITS	TOTAL $ MVRT	% OF TOTAL NO. OF AFFIDAVITS	% OF TOTAL $ MVRT
EXEMPT SENIORS						
ANCHORAGE, MUNICIPALITY OF	2,473	$48,723				
BRISTOL BAY BOROUGH	7	90				
KETCHIKAN GATEWAY BOROUGH	353	7,025				
KODIAK ISLAND BOROUGH	100	2,335				
MATANUSKA-SUSITNA BOROUGH	717	14,131				
PETERSBURG, CITY OF	110	2,185	3,760	$74,489	60.45%	64.35%
NO TAX ON VEHICLES						
FAIRBANKS NORTH STAR BOROUGH	837	$11,528				
JUNEAU, CITY & BOROUGH OF	467	11,274				
CORDOVA, CITY OF	47	745				
CRAIG, CITY OF	7	55				
EAGLE, CITY OF	2	20				
KAKE, CITY OF	1	5				
ST. MARY, CITY OF	4	55				
VALDEZ, CITY OF	32	370				
WRANGELL, CITY OF	51	615				
YAKUTAT, CITY OF	5	30	1,453	$24,697	23.36%	21.34%
SENIORS NOT EXEMPT						
HAINES BOROUGH	99	$ 1,790				
KENAI PENINSULA BOROUGH	666	11,092				
SITKA, CITY & BOROUGH	135	2,145				
DILLINGHAM, CITY OF	15	255				
NENANA, CITY OF	17	305				
NOME, CITY OF	36	510				
PELICAN, CITY OF	1	10				
SKAGWAY, CITY OF	28	350				
WHITTIER, CITY OF	10	105	1,007	$16,562	16.19%	14.31%
TOTAL REIMBURSED			6,220	$115,748		
NON-REIMBURSABLE (Outside Taxing Jurisdictions)	232	$ 3,317				
TOTAL	6,452	$119,065				

Appendix F

Legal Authority For Taxation

APPENDIX F

LEGAL AUTHORITY FOR TAXATION

Constitution of the State of Alaska, Article IX Section 3. Assessment Standards. Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law.

Attorney General Opinion No. 25, 1963. The borough assembly or city council may levy taxes only by means of an ordinance enacted under terms provided in AS 29.48.130-160.

The legal basis for property assessment and collection of taxes is summarized in this chapter under the following seven headings:

Power of Levy.....98

Definition of Property.....100

Standard of Value.....101

Method of Valuation.....102

Required Exemptions.....109

Optional Exemptions.....117

Tax Limitations.....120

POWER OF LEVY

Title 29 - Municipal Government
Department of community & Regional Affairs

Sec. 29.43.020. Assessment and tax collection. Home rule and first class cities outside boroughs may assess, levy, and collect a general property tax. A property tax, if levied, must be assessed, levied, and collected as provided by ch 53 of this title for boroughs. Cities outside boroughs may levy and collect sales and use taxes as provided by ch 53 of this title for boroughs. (sec 2 ch 118 SLA 1972)

Sec. 29.53.010. General property tax. Home rule and general law boroughs may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the areas outside cities. A property tax, if levied, must be assessed, levied, and collected on real and personal property as provided in this chapter. (sec 2 ch 118 SLA 1972)

Sec. 29.53.400 Power of levy. Home rule and first class cities within boroughs may levy a general property tax. A property tax, if levied, shall be levied in the manner provided for borough levies in Sec 170(a) of this chapter and is subject to Secs. 10-25, 50-55, and 310-350 of this chapter. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.405. Differential tax zones. Cities may be ordinance establish, alter, and abolish differential tax zones to provide and levy property taxes for service not provided generally within the city or a different level of service than that provided generally within the city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.415. (a) A borough may levy and collect a sales tax not exceeding six percent on sales or rents, and on services made within the borough. The sales tax may apply to any or all of these services. Exemptions may be granted by ordinance. (sec 2 ch 118 SLA 1972)

(NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.)

Sec. 29.53.450. Cities within the borough which do not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (sec 2 ch118 SLA 1972)

POWER OF LEVY

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter. (sec 1 ch 1 FSSLA 1973) (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and section 20 of this chapter.

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the Department of Revenue. The board consists of five persons appointed by the governor to serve at his pleasure, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (sec 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter. (sec 1 ch 1 FSSLA 1973)

DEFINITIONS OF PROPERTY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.78.010. Definitions...

(10) "personal property" means tangible property other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles and vehicles, boats and vessels and aircraft; (sec 2 ch 118 SLA 1972)

(11) "property" means real and personal property;

(13) "real property" means land and improvements and all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.210. Definitions. (6) "taxable property" means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil, including machinery, appliances, supplies, equipment, drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, processing units, roads, tank farms, tanker terminals, docks and other port facilities, air strips and communication equipment and facilities, maintenance equipment and facilities, and maintenance camps and other related facilities; "taxable property" does not include permanent residences, office buildings requiring substantial local government services, or gas pipeline systems owned and operated by a certificated public utility regulated by the Alaska Public Utilities Commission; (sec 1 ch 1 FSSLA 1973; am sec 27 ch 208 SLA 1975; am sec 8 ch 8 SLA 1977)

STANDARD OF VALUE

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.060. Full and true value. (a) The assessor of a municipality shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section and sections 30, 35 and 160 of this chapter. The full and true value is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under Sec. 10(b) of this chapter and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.

METHOD OF VALUATION

Title 29 - Municipal Government,
Department of Community & Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit v. Greater Anchorage Area Borough, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.53.030 Mining Claims. The assessed value of an unimproved, unpatented mining claim which is not producing, and a non-producing patented mining claim upon which the improvements originally required for patent have become useless and valueless through depreciation, removal, or otherwise, is fixed at $200 for each 20 acres or fraction of 20 acres. If the surface ground of a claim has a separate and independent value for nonmining uses, the real and personal property is assessed at its full and true value. (sec 2 ch 118 SLA 1972)

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978)

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

Sec. 29.53.040. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes and attached to the land or connected to water, gas, electric or sewage facilities are classed as real property for tax purposes except where expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes which are unoccupied and held for sale by persons engaged in the business of selling mobile homes. (sec 2 ch 118 SLA 1972)

Sec. 29.53.060. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the borough assembly. (sec 2 ch 118 SLA 1972)

(c) In the case of cessation of business during the tax year, the assembly may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the assembly may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and remitting or refunding taxes. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under Sec. 10(a) of this chapter at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of oil or unrefined oil is:

1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment.

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (sec 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles,
Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which is elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

METHOD OF VALUATION

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

	Tax According to the Age of Vehicle Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicles (1) motorcycle				$ 8	$ 7	$ 6	$ 5	$ 4
$ 3 $ 2 $ 2 (2) vehicles specified in sec. 421(b)(1) of this chapter		60	50	40	30	20	15	10
(3) vehicles specified in sec. 421(b)(3) of this chapter		60	50	40	30	20	15	10
(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001-12,000 pounds	100	80	60	50	40	30	20	10
12,001-18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter		100	80	60	50	40	30	20
								10

	METHOD OF VALUATION							
(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2 (7)
vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5 (8)
vehicles specified in sec. 421(b)(2) of this chapter	60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Sec. 28.10.650. Definitions. (22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose. (sec 6 ch 20 SLA 1977)

REQUIRED EXEMPTIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private leaseholds, contracts or other interest in the property shall be taxable to the extent of those interests;

(2) household furniture of the head of a family or a householder not exceeding $500 in value;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(7) real property to the extent and subject to the conditions provided in (j) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of a bishop, pastor, priest, rabbi, minister or religious order of a recognized religious organization; (sec 1 ch 191 SLA 1976)

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education or a nonprofit hospital; (sec 1 ch 191 SLA 1976)

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities. (sec 1 ch 97 SLA 1972)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (am 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 20, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property' includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

(j) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operation condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to:

(1) An amount equal to two percent of the value of a structure based on the assessment for 1983, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) An amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1983.

REQUIRED EXEMPTIONS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the

extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070- 34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 30 consecutive days has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

(Chapter 56, Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes.)

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under Sec. 10(b) of this chapter:

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(7) (deleted)

(8) (deleted)

(b) There is exempt from state taxes levied or authorized under Sec. 10(a) of this chapter, before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties' means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases. (sec 1 ch 1 FSSLA 1973; am sec 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under ch 55 and ch 57 of this tital, the taxes levied or authorized under Sec. 10(b) of this chapter are in place of:

(1) all other as valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first $1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first $1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (sec 1 ch 1 FSSLA 1973; am sec 55 ch 127 SLA 1974)

REQUIRED EXEMPTION

Title 10 - Corporations and Associations,
Department of Commerce & Economic Development

Sec. 10.25.540. Taxation of cooperatives. Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended. Before March 1, 1961, and before March 1 of each year thereafter, each cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied on or after January 1, 1960, a percentage of its gross revenue earned during the preceding calendar year. (sec 33 ch 93 SLA 1959; am sec 1 ch 66 SLA 1960)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association. (sec 36-5-5 ACLA 1949)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

REQUIRED EXEMPTION

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State to local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson-O.Malley Act of April 16, 1934, as amended (25 U.S.C.452). for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government,
Department of Community and Regional Affairs

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed $10,000 for any one residence. (am sec 2 ch 1 FSSLA 1973)

(b) Municipalities may by ordinance:

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed $5 a year for a boat or vessel of less than five net tons and shall not exceed $15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation:

(A) the household furniture over $500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments. (sec 2 ch 118 SLA 1972)

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 35.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

(3) a home rule or general law city within an organized borough may, by ordinance adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation. (sec 1 ch 111 SLA 1976)

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10,1972, and not later withdrawn, are not affected by this Act. (sec 2 ch 118 SLA 1972)

(e) Municipalities may be ordinance classify and exempt to partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant. (am sec 1 ch 33 SLA 1975)

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance,repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement if completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

Sec. 29.53.160. Tax adjustments on property affected by a natural disaster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) A reassessment may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that his losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and refund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, Sec. 1855-1855g, or other federal law. (sec 2 ch 118 SLA 1972)

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.410. Limited property taxing power for second class cities. A second class city may by referendum levy real and personal property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessed valuation of the property taxes, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness which is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (sec 2 ch 118 SLA 1972)

Sec. 29.53.045. Tax on oil and gas production and pipeline property. (a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing within its boundaries. (sec 8 ch 107 SLA 1976)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the Commissioner of Community and Regional Affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and shall advise each municipality of its population as so determined by January 15 of each year. (sec 3 ch 1 FSSLA 1973; am sec 6 ch 159 SLA 1975)

Sec. 29.53.050. Tax limitation. (a) No municipality may levy and tax for any purpose in excess of the three percent of the assessed valuation of property within the municipality in any one year.

(b) No municipality, or any combination of municipalities occupying the same geographical area, in whole or in part, may levy taxes (1) which will result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon values which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. If two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon value which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. The commissioner of community and regional affairs shall apportion the lawful levy and equitably divide these revenues on the basis of need, services performed and other considerations in the public interest. For the purpose of this subsection, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58. (sec 2 ch 118 SLA 1972; am sec 4 ch 1 FSSLA 1973; am sec 5 ch 159 SLA 1975)

Sec. 29.53.055. No limitation on taxes to pay bonds. The limitations provided for in Secs. 45 or 50 of this chapter do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount. (sec 2 ch 118 SLA 1972; am sec 5 ch 1 FSSLA 1973)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and sec. 20 of this chapter. (sec 1 ch 107 SLA 1976)

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multipled by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purpose of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under ch 58 of this title. (am sec 7 ch 159 SLA 1975)

(d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for the tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to the municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (sec 2 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (sec 4 ch 107 SLA 1976)

Sec. 43.56.150. (a) The tax levied by section 10(a) of this chapter is payable to the department on or before June 30 of the taxable year.

Appendix G

Alaskan Taxing Jurisdictions
Mailing List

APPENDIX H

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHS

Tom Harrison, Acting Director
Property Appraisal Division
Municipality of Anchorage
Pouch 6-650
Anchorage, Alaska 99502

George Castaneda, Finance Officer
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

Dave Braden, Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

Ken Bryant, Acting Assessor
Haines Borough
P.O. Box H
Haines, Alaska 99827

Zeno A. Walther, Jr., Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Don Thomas, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

Marie Westfall
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Wayne Haerer, Assessor
Kodiak Island Borough
P.O.Box 1246
Kodiak, Alaska 99615

Gary Lewis, Assessor
Matanuska-Susitna Borough
P.O. Box B
Palmer, Alaska 99645

Charles Hopson, Assessor
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

Steve Reuter, Assessor
City and Borough of Sitka
P.O. Box 79
Sitka, Alaska 99835

ALASKA TAXABLE 1984

State of Alaska
Department of Community & Regional Affairs
Division of Municipal & Regional Assistance
Office of the State Assessor
Pouch BH
Juneau, Alaska 99811